

(2) If the director issued an approval for such a system and the approval was in effect as of December 31, 2020, the system may be modified upon request by the manufacturer if the system meets the intent of applicable standards, guidelines, and protocols. However, the system's approval otherwise remains valid under the original terms and conditions and may not be revoked or subjected to any new application or monitoring requirements unless clear, independent statistically significant evidence demonstrates that the system design consistently underperforms relative to gravel distribution trenches.

(3) Divisions (H)(1) and (2) of this section apply only to subsurface dispersal systems or components of a system and do not apply to effluent discharged into waters of the state.

Sec. 3719.04. (A) A person ~~identified in division (B)(1)(a) of section 4729.52 of the Revised Code~~ who holds a ~~category III~~ license issued under ~~that~~ section 4729.52 of the Revised Code granting authority with respect to controlled substances may sell at wholesale controlled substances to any of the following persons and is subject to the following conditions:

(1) To another person who holds a ~~category III~~ license issued under section 4729.52 of the Revised Code granting authority with respect to controlled substances or to a terminal distributor of dangerous drugs with a ~~category III~~ license issued under section 4729.54 of the Revised Code granting authority with respect to controlled substances;

(2) To a person in the employ of the United States government or of any state, territorial, district, county, municipal, or insular government, purchasing, receiving, possessing, or dispensing controlled substances by reason of official duties;

(3) To a master of a ship or a person in charge of any aircraft upon which no physician is regularly employed, for the actual medical needs of persons on board the ship or aircraft, when not in port; provided such controlled substances shall be sold to the master of the ship or person in charge of the aircraft only in pursuance of a special official written order approved by a commissioned medical officer or acting assistant surgeon of the United States public health service;

(4) To a person in a foreign country, if the federal drug abuse control laws are complied with.

(B) An official written order for any schedule II controlled substances shall comply with all requirements of the federal drug abuse control laws and rules adopted by the state board of pharmacy. Except as provided in section 3719.05 of the Revised Code or as otherwise specified in rules adopted by the board, each party engaged in the sale of schedule II controlled substances shall maintain all records relating to the order for a period of five years in such a way as to be readily accessible for inspection by any public officer or employee engaged in the enforcement of this chapter.

Sec. 3721.074. (A) As used in this section:

(1) "Independent living facility" has the same meaning as in section 5709.12 of the Revised Code.

(2) "Residential facility" has the same meaning as in section 5119.34 of the Revised Code.

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Date: 6/3/25

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(E) An individual who is listed on the registry in good standing shall be referred to as a certified nurse aide. Only individuals listed on the registry shall use the designation "certified nurse aide" or "CNA."

*rmf* Sec. 3722.15. (A) A hospital that is a medicaid provider and that operates a maternity unit shall agree to a written transfer agreement with any freestanding birthing center if both of the following apply:

(1) The freestanding birthing center is located within a thirty mile radius of the hospital.

(2) The freestanding birthing center has requested a transfer agreement.

(B) A transfer agreement shall specify an effective procedure for the safe and immediate transfer of patients from the freestanding birthing center to the hospital when medical care beyond the care that can be provided at the freestanding birthing center is necessary, including when emergency situations occur or medical complications arise.

(C) The freestanding birthing center shall file a copy of the transfer agreement with the director of health.

Sec. 3727.46. (A) As used in this section:

(1) "Facility fee" means the portion of a bill for health care treatment that covers all the costs of delivering patient care, except for those that are billed by one or more physicians and other professionals.

(2) "Governmental health plan" means a plan established or maintained for its beneficiaries by the government of the United States, the government of any state or political subdivision thereof, or by any agency or instrumentality of the government of the United States or the government of any state or political subdivision thereof, including medicare and medicaid managed care organization plans.

(3) "Hospital" means an institution or facility licensed under Chapter 3722. of the Revised Code.

(4) "Physician" means an individual authorized under Chapter 4731. of the Revised Code to practice medicine and surgery, osteopathic medicine and surgery, or podiatric medicine and surgery.

(5) "Primary care services" means professional comprehensive personal health services, which may include health education and disease prevention, treatment of uncomplicated health problems, diagnosis of chronic health problems, and management of health care services for an individual. "Primary care services" does not include imaging services or diagnostic testing performed in a primary care setting.

(6) "Third-party payor" means an entity, excluding any governmental health plan, that is, by statute, contract, or agreement, legally responsible for payment of a claim for a health care service.

(7) "Self-pay individual" means an individual who does not have benefits for a health care service under a health plan offered by a third-party payor or who does not seek to have a claim for that service submitted to the third-party payer for payment.

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cultivators, level III adult use cultivators, and adult use processors; and

(3) The geographic distribution of adult use dispensary sites in an effort to ensure adult use customer access to adult use cannabis.

(F)(1) The division of cannabis control shall provide a report and recommendation within ninety days of the conclusion of the requirements in division (E) of this section to the director for consideration.

(2) The division of cannabis control may adopt rules as necessary to implement this division.

(3) The division of cannabis control shall adopt a rule regarding the number of licenses a license holder may hold for each type of license consistent with this chapter. As of ~~the effective date of this section~~ December 7, 2023, and notwithstanding any other provision of this chapter, no person shall be issued more than eight adult use dispensary licenses, ~~and~~ not more than one adult use cultivator license, and not more than one adult use processor license at any time, unless authorized by the division of cannabis control after an analysis supporting the licensing pursuant to rule.

(G) The division of cannabis control may authorize additional adult use testing laboratory licenses at any time.

Sec. 3780.22. (A) Terms used in this section have the same meanings as in section 5739.01 of the Revised Code. As used in this section, "adult use marijuana" means marijuana that is cultivated, processed, dispensed, or tested for, or possessed or used by, an adult use consumer, in accordance with this chapter.

(B) For the purpose of funding the needs of the state and providing funding for dispensary host communities, an excise tax is levied on the retail sale of adult use marijuana. The rate of the tax shall equal ten per cent of the price of adult use marijuana and is in addition to other taxes levied under Chapters 5739. and 5741. of the Revised Code.

(C) The tax shall be paid by the consumer to the vendor at the time of the sale, and the vendor shall report and remit the tax to the state in the same manner and at the same time the vendor reports and remits the tax levied under section 5739.02 of the Revised Code. The return required under this division shall be filed on a form prescribed by the tax commissioner, which shall be separate from the return required to be filed under section 5739.12 of the Revised Code. A vendor with no sales of adult use marijuana for a reporting period is not required to file this separate return. For all purposes of the Revised Code, the tax levied under this section shall be considered a tax levied under section 5739.02 of the Revised Code.

(D) For the same purpose as the tax levied under division (B) of this section, a tax is levied on a vendor that sells any marijuana other than adult use marijuana or medical marijuana to a consumer. That tax equals ten per cent of the price of such marijuana, and the consumer and vendor are liable for any amounts, including tax, interest, and penalties, imposed under this section and chapter in the same manner as a vendor subject to the tax imposed under division (B) of this section.

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(3) The business or employment in which the applicant has been engaged for the five years next preceding the date of the application, and the name and address of such business and the name or names and addresses of his employer or employers;

(4) Such information as the superintendent may require of applicants in order to determine their trustworthiness and competency to transact the business of public insurance adjusters, in such manner as to safeguard the interest of the public;

(B) Except as provided in division (C) of this section, the superintendent shall issue a public insurance adjuster agent certificate to a person, who is a bona fide employee of a public insurance adjuster without examination, provided said application is made by a person, partnership, association, or corporation engaged in the public insurance adjusting business. The fee to be paid by the applicant for such a license at the time the application is made, and annually thereafter for the renewal thereof according to the standard renewal procedure of sections 4745.01 to 4745.03, inclusive, of the Revised Code, shall be fifty dollars, and such applicant shall be bonded in the amount of one thousand dollars as provided for in division (D) of section 3951.06 of the Revised Code.

(C) The superintendent shall issue a public insurance adjuster agent certificate in accordance with Chapter 4796. of the Revised Code to an applicant if either of the following applies:

(1) The applicant holds a license or certificate in another state.

(2) The applicant has satisfactory work experience, a government certification, or a private certification as described in that chapter as a public insurance adjuster agent in a state that does not issue that license or certificate.

(D) An application for any certificate of authority shall be signed ~~and verified under oath~~ by the applicant and, if made by a firm, association, partnership, or corporation, by each member or officer and director thereof to be authorized thereby to act as a public insurance adjuster.

Sec. 3959.01. As used in this chapter:

(A) "Administration fees" means any amount charged a covered person for services rendered. "Administration fees" includes commissions earned or paid by any person relative to services performed by an administrator.

(B) "Administrator" means any person who adjusts or settles claims on, residents of this state in connection with life, dental, health, prescription drugs, or disability insurance or self-insurance programs. "Administrator" includes a pharmacy benefit manager. "Administrator" does not include any of the following:

(1) An insurance agent or solicitor licensed in this state whose activities are limited exclusively to the sale of insurance and who does not provide any administrative services;

(2) Any person who administers or operates the workers' compensation program of a self-insuring employer under Chapter 4123. of the Revised Code;

(3) Any person who administers pension plans for the benefit of the person's own members or employees or administers pension plans for the benefit of the members or employees of any other

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person;

(4) Any person that administers an insured plan or a self-insured plan that provides life, dental, health, or disability benefits exclusively for the person's own members or employees;

(5) Any health insuring corporation holding a certificate of authority under Chapter 1751. of the Revised Code or an insurance company that is authorized to write life or sickness and accident insurance in this state.

(C) "Actual acquisition cost" means the amount that a drug wholesaler charges a pharmacy for a drug product as listed on the pharmacy's billing invoice.

(D) "Aggregate excess insurance" means that type of coverage whereby the insurer agrees to reimburse the insured employer or trust for all benefits or claims paid during an agreement period on behalf of all covered persons under the plan or trust which exceed a stated deductible amount and subject to a stated maximum.

~~(D)~~-(E) "Contracted pharmacy" or "pharmacy" means a pharmacy located in this state participating in either the network of a pharmacy benefit manager or in a health care or pharmacy benefit plan through a direct contract or through a contract with a pharmacy services administration organization, group purchasing organization, or another contracting agent.

~~(E)~~-(F) "Contributions" means any amount collected from a covered person to fund the self-insured portion of any plan in accordance with the plan's provisions, summary plan descriptions, and contracts of insurance.

~~(F)~~-(G) "Drug product reimbursement" means the amount paid by a pharmacy benefit manager to a contracted pharmacy for the cost of the drug dispensed to a patient and does not include a dispensing or professional fee.

~~(G)~~-(H) "Drug wholesaler" means a wholesale drug distributor accredited by a nationally recognized nonprofit organization that represents the interests of state boards of pharmacy and to which the state board of pharmacy is a member.

(I) "Fiduciary" has the meaning set forth in section 1002(21)(A) of the "Employee Retirement Income Security Act of 1974," 88 Stat. 829, 29 U.S.C. 1001, as amended.

~~(H)~~-(J) "Fiscal year" means the twelve-month accounting period commencing on the date the plan is established and ending twelve months following that date, and each corresponding twelve-month accounting period thereafter as provided for in the summary plan description.

~~(I)~~-(K) "Insurer" means an entity authorized to do the business of insurance in this state or, for the purposes of this section, a health insuring corporation authorized to issue health care plans in this state.

~~(J)~~-(L) "Managed care organization" means an entity that provides medical management and cost containment services and includes a medicaid managed care organization, as defined in section 5167.01 of the Revised Code.

~~(K)~~-(M) "Maximum allowable cost" means a maximum drug product reimbursement for an individual drug or for a group of therapeutically and pharmaceutically equivalent multiple source

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drugs that are listed in the United States food and drug administration's approved drug products with therapeutic equivalence evaluations, commonly referred to as the orange book.

~~(L)~~~~(N)~~ "Maximum allowable cost list" means a list of the drugs for which a pharmacy benefit manager imposes a maximum allowable cost, either directly or by setting forth a method for how the maximum allowable cost is calculated.

~~(M)~~~~(O)~~ "Multiple employer welfare arrangement" has the same meaning as in section 1739.01 of the Revised Code.

~~(N)~~~~(P)~~ "National drug code number" or "national drug code" means the number registered for a drug pursuant to the listing system established by the United States food and drug administration under the "Drug Listing Act of 1972," 21 U.S.C. 360.

~~(Q)~~ "Ohio pharmacy" means a pharmacy, including an independent pharmacy, that is incorporated or organized in this state under Title XVII of the Revised Code.

~~(R)~~ "Pharmacy benefit manager" means an entity that contracts with pharmacies on behalf of an employer, a multiple employer welfare arrangement, public employee benefit plan, state agency, insurer, managed care organization, or other third-party payer to provide pharmacy health benefit services or administration. "Pharmacy benefit manager" includes the state pharmacy benefit manager selected under section 5167.24 of the Revised Code.

~~(S)~~ "Plan" means any arrangement in written form for the payment of life, dental, health, or disability benefits to covered persons defined by the summary plan description and includes a drug benefit plan administered by a pharmacy benefit manager. *rmd*

~~(P)~~~~(T)~~ "Plan sponsor" means the person who establishes the plan.

~~(Q)~~~~(U)~~ "Self-insurance program" means a program whereby an employer provides a plan of benefits for its employees without involving an intermediate insurance carrier to assume risk or pay claims. "Self-insurance program" includes but is not limited to employer programs that pay claims up to a prearranged limit beyond which they purchase insurance coverage to protect against unpredictable or catastrophic losses.

~~(R)~~~~(V)~~ "Specific excess insurance" means that type of coverage whereby the insurer agrees to reimburse the insured employer or trust for all benefits or claims paid during an agreement period on behalf of a covered person in excess of a stated deductible amount and subject to a stated maximum.

~~(S)~~~~(W)~~ "Summary plan description" means the written document adopted by the plan sponsor which outlines the plan of benefits, conditions, limitations, exclusions, and other pertinent details relative to the benefits provided to covered persons thereunder.

~~(T)~~~~(X)~~ "Third-party payer" has the same meaning as in section 3901.38 of the Revised Code.

Sec. 3959.111. (A)(1)(a) In each contract between a pharmacy benefit manager and a pharmacy, the pharmacy shall be given the right to obtain from the pharmacy benefit manager, within ten days after any request, a current list of the sources used to determine maximum allowable

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cost pricing. In each contract between a pharmacy benefit manager and a pharmacy, the pharmacy benefit manager shall be obligated to update and implement the pricing information at least every seven days and provide a means by which contracted pharmacies may promptly review maximum allowable cost pricing updates in an electronic format that is readily available, accessible, and secure and that can be easily searched.

Subject to division (A)(1) of this section, a pharmacy benefit manager shall utilize the most up-to-date pricing data when calculating drug product reimbursements for all contracting pharmacies within one business day of any price update or modification.

(b) A pharmacy benefit manager shall maintain a written procedure to eliminate products from the list of drugs subject to maximum allowable cost pricing in a timely manner. The written procedure, and any updates, shall promptly be made available to a pharmacy upon request.

(2) In each contract between a pharmacy benefit manager and a pharmacy, a pharmacy benefit manager shall be obligated to ensure that all of the following conditions are met prior to placing a prescription drug on a maximum allowable cost list:

(a) The drug is listed as "A" or "B" rated in the most recent version of the United States food and drug administration's approved drug products with therapeutic equivalence evaluations, or has an "NR" or "NA" rating or similar rating by nationally recognized reference.

(b) The drug is generally available for purchase by pharmacies in this state from a national or regional wholesaler and is not obsolete.

(3) Each contract between a pharmacy benefit manager and a pharmacy shall include an electronic process to appeal, investigate, and resolve disputes regarding maximum allowable cost pricing that includes all of the following:

(a) A twenty-one-day limit on the right to appeal following the initial claim;

(b) A requirement that the appeal be investigated and resolved within twenty-one days after the appeal;

(c) A telephone number at which the pharmacy may contact the pharmacy benefit manager to speak to a person responsible for processing appeals;

(d) A requirement that a pharmacy benefit manager provide a reason for any appeal denial, including the national drug code and the identity of the national or regional wholesalers from whom the drug was generally available for purchase at or below the benchmark price determined by the pharmacy benefit manager;

(e) A requirement that if the appeal is upheld or granted, then the pharmacy benefit manager shall adjust the drug product reimbursement to the pharmacy's upheld appeal price;

(f) A requirement that a pharmacy benefit manager make an adjustment not later than one day after the date of determination of the appeal. The adjustment shall be retroactive to the date the appeal was made and shall apply to all situated pharmacies as determined by the pharmacy benefit manager. This requirement does not prohibit a pharmacy benefit manager from retroactively adjusting a claim for the appealing pharmacy or for any other similarly situated pharmacies.

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(B)(1)(a) A pharmacy benefit manager shall disclose to the plan sponsor whether or not the pharmacy benefit manager uses the same maximum allowable cost list when billing a plan sponsor as it does when reimbursing a pharmacy.

(b) If a pharmacy benefit manager uses multiple maximum allowable cost lists, the pharmacy benefit manager shall disclose in the aggregate to a plan sponsor any differences between the amount paid to a pharmacy and the amount charged to a plan sponsor.

(2) The disclosures required under division (B)(1) of this section shall be made within ten days of a pharmacy benefit manager and a plan sponsor signing a contract or on a quarterly basis.

(3)(a) Division (B) of this section does not apply to plans governed by the "Employee Retirement Income Security Act of 1974," 29 U.S.C. 1001, et seq. or medicare part D.

(b) As used in this division, "medicare part D" means the voluntary prescription drug benefit program established under Part D of Title XVIII of the "Social Security Act," 42 U.S.C. 1395w-101, et seq.

(C) Except as otherwise provided in division (E) of this section, a pharmacy benefit manager shall reimburse an Ohio pharmacy for drug products dispensed on or after the ninety-first day following the effective date of this amendment not less than either of the following amounts: *MD*

(1) The amount that the pharmacy benefit manager reimburses an affiliated pharmacy for providing the same drug product;

(2) A drug product reimbursement not less than the Ohio pharmacy's actual acquisition cost for the drug dispensed.

(D) An Ohio pharmacy may decline to provide a drug product to an individual or pharmacy benefit manager if the Ohio pharmacy would be paid less than the amount required by division (C) of this section.

(E)(1) Divisions (C) and (D) of this section do not apply to the extent that those divisions conflict with a contract or agreement entered into before the effective date of this amendment except that, if such a contract or agreement is amended or renewed after the effective date of this amendment, the contract or agreement shall conform to the requirements of those divisions. Division (C) of this section does not prohibit a pharmacy benefit manager from paying drug product reimbursements in excess of the amounts required by that division.

(2) Divisions (C) and (D) of this section do not apply with respect to the state pharmacy benefit manager selected pursuant to section 5167.24 of the Revised Code.

(F) Notwithstanding division (B)(5) of section 3959.01 of the Revised Code, a health insuring corporation or a sickness and accident insurer shall comply with the requirements of this section and is subject to the penalties under section 3959.12 of the Revised Code if the corporation or insurer is a pharmacy benefit manager, as defined in section 3959.01 of the Revised Code.

~~(D)~~ (G) No pharmacy benefit manager shall retaliate against an Ohio pharmacy that reports an alleged violation of, or exercises a right or remedy under, this section by doing any of the following:

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(1) Terminating or refusing to renew a contract with the Ohio pharmacy without providing notice to the Ohio pharmacy at least ninety days in advance;

(2) Subjecting the Ohio pharmacy to increased audits without providing notice to the Ohio pharmacy and a detailed description of the reason for the audit at least ninety days in advance;

(3) Failing to promptly pay the Ohio pharmacy in accordance with sections 3901.381 to 3901.3814 of the Revised Code.

(H) If an Ohio pharmacy believes that a pharmacy benefit manager has violated this section, in addition to any other remedies provided by law, the Ohio pharmacy may file a formal complaint and provide evidence related to the complaint to the superintendent of insurance.

(I) The superintendent of insurance shall adopt rules ~~as necessary to implement the requirements of this section~~ in accordance with Chapter 119. of the Revised Code for the purposes of implementing and administering this section.

Sec. 3959.121. (A) The superintendent of insurance shall evaluate any complaint filed by an Ohio pharmacy pursuant to section 3959.111 of the Revised Code.

(B)(1) If the superintendent determines, based on a complaint filed by an Ohio pharmacy or other information available to the superintendent, that a pharmacy benefit manager has violated section 3959.111 of the Revised Code, the superintendent shall do both of the following:

(a) Issue a notice of violation to the pharmacy benefit manager that clearly explains the violation;

(b) Impose an administrative penalty on the pharmacy benefit manager of one thousand dollars for each violation.

(2) Each day that a violation continues after the pharmacy benefit manager receives notice of the violation under division (B)(1)(a) of this section is considered a separate violation for the purposes of the administrative penalty under division (B)(1)(b) of this section.

(C) Before imposing an administrative penalty under this section, the superintendent shall afford the pharmacy benefit manager an opportunity for an adjudication hearing under Chapter 119. of the Revised Code. At the hearing, the pharmacy benefit manager may challenge the superintendent's determination that a violation occurred, the superintendent's imposition of an administrative penalty, or both. The pharmacy benefit manager may appeal the superintendent's determination and the imposition of the administrative penalty in accordance with section 119.12 of the Revised Code.

(D) An administrative penalty collected under this section shall be deposited into the state treasury to the credit of the department of insurance operating fund created by section 3901.021 of the Revised Code.

Sec. 4112.055. (A)(1) Aggrieved persons may enforce the rights granted by division (H) of section 4112.02 of the Revised Code by filing a civil action in the court of common pleas of the county in which the alleged unlawful discriminatory practice occurred within one year after it allegedly occurred. Upon application by an aggrieved person, upon a proper showing, and under

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(2) The name of each employee organization representing affected employees, and the name and address of the chief elected officer of each organization;

(3) A copy of the notice provided to affected employees or their representatives, as applicable.

(G) The period within which an employer shall provide notice may be reduced or waived under the circumstances described in 29 U.S.C. 2102(b).

(H) The director of job and family services may issue guidance and procedures for the submission and review of notices by employers.

(I) When an employer fails to comply with the WARN Act, an affected employee may seek the remedies specified in 29 U.S.C. 2104.

Sec. 4117.08. (A) All matters pertaining to wages, hours, or terms and other conditions of employment and the continuation, modification, or deletion of an existing provision of a collective bargaining agreement are subject to collective bargaining between the public employer and the exclusive representative, except as otherwise specified in this section and division (E) of section 4117.03 of the Revised Code.

(B) Neither of the following are appropriate subjects for collective bargaining:

(1) The conduct and grading of civil service examinations, the rating of candidates, the establishment of eligible lists from the examinations, and the original appointments from the eligible lists are not appropriate subjects for collective bargaining;

(2) For collective bargaining agreements that are entered into on or after the effective date of this amendment, the ability of state employees to perform their duties at a location designated as a worksite under division (B)(2) of section 124.184 of the Revised Code or other location designated under division (D) of section 124.184 of the Revised Code.

(C) Unless a public employer agrees otherwise in a collective bargaining agreement, nothing in Chapter 4117. of the Revised Code impairs the right and responsibility of each public employer to:

(1) Determine matters of inherent managerial policy which include, but are not limited to, areas of discretion or policy such as the functions and programs of the public employer, standards of services, its overall budget, utilization of technology, and organizational structure;

(2) Direct, supervise, evaluate, or hire employees;

(3) Maintain and improve the efficiency and effectiveness of governmental operations;

(4) Determine the overall methods, process, means, or personnel by which governmental operations are to be conducted;

(5) Suspend, discipline, demote, or discharge for just cause, or lay off, transfer, assign, schedule, promote, or retain employees;

(6) Determine the adequacy of the work force;

(7) Determine the overall mission of the employer as a unit of government;

(8) Effectively manage the work force;

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the terms of the agreement contain benefits that are less than those contained in section 5906.02 of the Revised Code;

(4) The law pertaining to excess benefits prohibited under section 3345.311 of the Revised Code with respect to an agreement between an employee organization and a public employer entered into on or after September 29, 2015;

*rm* (5) *rm* The law pertaining to state employee work location policies under section 124.184 of the Revised Code with respect to an agreement between an employee organization and a public employer entered into on or after the effective date of this amendment.

Except for sections 306.08, 306.12, 306.35, and 4981.22 of the Revised Code and arrangements entered into thereunder, and section 4981.21 of the Revised Code as necessary to comply with section 13(c) of the "Urban Mass Transportation Act of 1964," 87 Stat. 295, 49 U.S.C.A. 1609(c), as amended, and arrangements entered into thereunder, this chapter prevails over any and all other conflicting laws, resolutions, provisions, present or future, except as otherwise specified in this chapter or as otherwise specified by the general assembly. Nothing in this section prohibits or shall be construed to invalidate the provisions of an agreement establishing supplemental workers' compensation or unemployment compensation benefits or exceeding minimum requirements contained in the Revised Code pertaining to public education or the minimum standards promulgated by the director of education and workforce pursuant to division (D) of section 3301.07 of the Revised Code.

(B) The public employer shall submit a request for funds necessary to implement an agreement and for approval of any other matter requiring the approval of the appropriate legislative body to the legislative body within fourteen days of the date on which the parties finalize the agreement, unless otherwise specified, but if the appropriate legislative body is not in session at the time, then within fourteen days after it convenes. The legislative body must approve or reject the submission as a whole, and the submission is deemed approved if the legislative body fails to act within thirty days after the public employer submits the agreement. The parties may specify that those provisions of the agreement not requiring action by a legislative body are effective and operative in accordance with the terms of the agreement, provided there has been compliance with division (C) of this section. If the legislative body rejects the submission of the public employer, either party may reopen all or part of the entire agreement.

As used in this section, "legislative body" includes the governing board of a municipal corporation, school district, college or university, village, township, or board of county commissioners or any other body that has authority to approve the budget of their public jurisdiction and, with regard to the state, "legislative body" means the controlling board.

(C) The chief executive officer, or the chief executive officer's representative, of each municipal corporation, the designated representative of the board of education of each school district, college or university, or any other body that has authority to approve the budget of their public jurisdiction, the designated representative of the board of county commissioners, and of each

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(ii) The following notice: "Notice: If the taxes charged against this home have been reduced by the 2-1/2 per cent tax reduction for residences occupied by the owner but the home is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply.

If the taxes charged against this home have not been reduced by the 2-1/2 per cent tax reduction and the home is a residence occupied by the owner, the home may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at \_\_\_\_\_ (insert the address and telephone number of the county auditor's office)."

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(d) For a manufactured or mobile home, the tax liability of which has been reduced under section 5705.316 of the Revised Code for the current tax year, the following notice: "Notice: The school district taxes shown due on this bill are reduced only for the current year due to the school district's excess carry-over balance."

(E)(1) A manufactured or mobile home is not subject to this section when any of the following applies:

(a) It is taxable as personal property pursuant to section 5709.01 of the Revised Code. Any manufactured or mobile home that is used as a residence shall be subject to this section and shall not be taxable as personal property pursuant to section 5709.01 of the Revised Code.

(b) It bears a license plate issued by any state other than this state unless the home is in this state in excess of an accumulative period of thirty days in any calendar year.

(c) The annual tax has been paid on the home in this state for the current year.

(d) The tax commissioner has determined, pursuant to section 5715.27 of the Revised Code, that the property is exempt from taxation, or would be exempt from taxation under Chapter 5709. of the Revised Code if it were classified as real property.

(2) A travel trailer or park trailer, as these terms are defined in section 4501.01 of the Revised Code, is not subject to this section if it is unused or unoccupied and stored at the owner's normal place of residence or at a recognized storage facility.

(3) A travel trailer or park trailer, as these terms are defined in section 4501.01 of the Revised Code, is subject to this section and shall be taxed as a manufactured or mobile home if it has a situs longer than thirty days in one location and is connected to existing utilities, unless either of the following applies:

(a) The situs is in a state facility or a camping or park area as defined in division (C), (Q), (S), or (V) of section 3729.01 of the Revised Code.

(b) The situs is in a camping or park area that is a tract of land that has been limited to recreational use by deed or zoning restrictions and subdivided for sale of five or more individual lots

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additional five dollars of that fee.

(b) Five dollars for each certificate of title with no security interest noted that is issued to a licensed motor vehicle dealer for resale purposes. The clerk shall retain two dollars and twenty-five cents of that fee.

(c) Five dollars for each memorandum certificate of title or non-negotiable evidence of ownership that is applied for separately. The clerk shall retain that entire fee.

(2) The fees that are not retained by the clerk shall be paid to the registrar of motor vehicles by monthly returns, which shall be forwarded to the registrar not later than the fifth day of the month next succeeding that in which the certificate is forwarded or that in which the registrar is notified of a lien or cancellation of a lien.

(B)(1) The registrar shall pay twenty-five cents of the amount received for each certificate of title that is issued to a motor vehicle dealer for resale, one dollar for certificates of title issued with a lien or security interest noted on the certificate of title, and twenty-five cents for each certificate of title with no lien or security interest noted on the certificate of title into the public safety - highway purposes fund established in section 4501.06 of the Revised Code.

(2) Fifty cents of the amount received for each certificate of title shall be paid by the registrar as follows:

(a) Four cents shall be paid into the state treasury to the credit of the motor vehicle dealers board fund created in section 4505.09 of the Revised Code, for use as described in division (B)(2)(a) of that section.

(b) Twenty-one cents shall be paid into the highway operating fund.

(c) Twenty-five cents shall be paid into the state treasury to the credit of the motor vehicle sales audit fund created in section 4505.09 of the Revised Code, for use as described in division (B)(2)(c) of that section.

(3) Two dollars of the amount received by the registrar for each certificate of title shall be paid into the state treasury to the credit of the automated title processing fund created in section 4505.09 of the Revised Code, for use as described in divisions (B)(3)(a) and (c) of that section.

(4) Three dollars of the amount received by the registrar under division (A)(1)(a) of this section shall be paid into the state treasury to the credit of the security, investigations, and policing fund created by section 4501.11 of the Revised Code to be used for the purposes specified in division (B)(1) of that section.

Sec. 4561.03. (A) The Ohio airport improvement program fund is created in the state treasury. The fund shall consist of money appropriated to it by the general assembly.

(B) The fund shall be used by the office of aviation to support the Ohio airport improvement program. The program provides financial support to publicly owned, public-use airports in Ohio.

(C) Investment earnings of the fund shall be credited to the fund.

Sec. 4582.024. After a port authority has been created, any municipal corporation, township, or county, acting by ordinance, resolution of the township trustees, or resolution of the county

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commissioners, respectively, which is contiguous to such port authority, or to any municipal corporation, township, or county which proposes to join such port authority at the same time and is contiguous to such port authority, or any county within which such port authority is situated, may join such port authority and thereupon the jurisdiction and territory of such port authority shall include such municipal corporation, county, or township. If more than one such political subdivision is to be joined to the port authority at the same time, then each such ordinance or resolution shall designate the political subdivisions which are to be so joined. Any territory or municipal corporation not included in a port authority and which is annexed to a municipal corporation included within the jurisdiction and territory of a port authority shall, on such annexation and without further proceedings, be annexed to and be included in the jurisdiction and territory of such port authority. Before such political subdivision or subdivisions are joined to a port authority, other than by annexation to a municipality, the political subdivision or subdivisions theretofore comprising such port authority shall agree upon the terms and conditions pursuant to which such political subdivision or subdivisions are to be joined. For all purposes of sections 4582.01 to 4582.20, inclusive, of the Revised Code, such political subdivision or subdivisions shall be considered to have participated in the creation of such port authority, except that the initial term of any director of the port authority appointed by such a political subdivision shall be four years. After each ordinance or resolution proposing joinder to the port authority has become effective and the terms and conditions of joinder have been agreed to, the board of directors of the port authority shall by resolution either accept or reject such joinder. Such joinder shall be effective on adoption of the resolution accepting such joinder, unless the port authority to which a political subdivision or subdivisions including a county within which such port authority is located, are to be joined has authority under section 4582.14 of the Revised Code to levy a tax on property within its jurisdiction, then such joinder shall not be effective until approved by the affirmative vote of a majority of the electors voting on the question of such joinder. If more than one political subdivision is to be joined to the port authority, then the electors of such subdivision shall vote as a district and the majority affirmative vote shall be determined by the vote cast in such district as a whole.

If a tax on property is to be levied, the board of directors of the port authority and the county auditor shall proceed in the same manner as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the additional subdivision or subdivisions have joined the port authority.

The election shall be called by the board of directors of the port authority and shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.191 of the Revised Code except that the question appearing on the ballot shall read:

"Shall \_\_\_\_\_ *RM*

(name or names of political subdivisions to be joined)

be joined to \_\_\_\_\_ (name) port authority and the

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existing tax levy (levies) of such port authority, that the county auditor estimates will collect \$ \_\_\_\_\_ annually, at a rate not exceeding

\_\_\_\_\_ mill(s) for each \$1 of taxable value, which amounts to \$ \_\_\_\_\_ (effective rate) for each \$100,000 of the county auditor's ~~appraised~~ market value, be authorized to be levied against properties within

*RMD*  
"

(name or names of political subdivisions to be joined)

If the question is approved such joinder shall be immediately effective and the port authority shall be authorized to extend the levy of such tax against all the taxable property within the political subdivision or political subdivisions which have been joined. If such question is approved at a general election then the port authority may amend its budget and resolution adopted pursuant to section 5705.34 of the Revised Code and such levy shall be placed on the current tax list and duplicate and collected as other taxes are collected from all taxable property within the port authority including the political subdivision or political subdivisions joined as a result of such election.

As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 4582.26. After a port authority has been created, any municipal corporation, township, county, or other political subdivision, acting by ordinance or resolution, which is contiguous to any municipal corporation, township, county, or other political subdivision which participated in the creation of such port authority or to any municipal corporation, township, county, or other political subdivision which proposes to join the port authority at the same time and is contiguous to any municipal corporation, township, county, or other political subdivision which participated in the creation of such port authority, may join such port authority, and thereupon the jurisdiction and territory of the port authority includes the municipal corporation, county, township, or other political subdivision so joining. If more than one such political subdivision is to be joined to the port authority at the same time, then each such ordinance or resolution shall designate the political subdivisions which are to be so joined. Any territory or municipal corporation not included in a port authority and which is annexed to a municipal corporation included within the jurisdiction and territory of a port authority shall, on such annexation and without further proceedings, be annexed to and be included in the jurisdiction and territory of the port authority. Before such political subdivision or subdivisions are joined to a port authority, other than by annexation to a municipal corporation, the political subdivision or subdivisions theretofore comprising such port authority shall agree upon the terms and conditions pursuant to which such political subdivision or subdivisions are to be joined. For all purposes of sections 4582.21 to 4582.59 of the Revised Code, such political subdivision or subdivisions shall be considered to have participated in the creation of such port

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authority, except that the initial term of any director of the port authority appointed by such a political subdivision shall be four years. After each ordinance or resolution proposing joinder to the port authority has become effective and the terms and conditions of joinder have been agreed to, the board of directors of the port authority shall by resolution either accept or reject such joinder. Such joinder shall be effective upon adoption of the resolution accepting such joinder, unless the port authority to which a political subdivision or subdivisions, including a county within which such port authority is located, are to be joined, has authority under section 4582.40 of the Revised Code to levy a tax on property within its jurisdiction, then such joinder shall not be effective until approved by the affirmative vote of a majority of the electors voting on the question of the joinder. If more than one political subdivision is to be joined to the port authority, then the electors of such subdivisions shall vote as a district and the majority affirmative vote shall be determined by the vote cast in such district as a whole.

If a tax on property is to be levied, the board of directors of the port authority and the county auditor shall proceed in the manner as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the additional subdivision or subdivisions have joined the port authority.

The election shall be called by the board of directors of the port authority and shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.191 of the Revised Code except that the question appearing on the ballot shall read:

"Shall \_\_\_\_\_  
(Name or names of political subdivisions to be joined)

*RMB*

\_\_\_\_\_ be joined to \_\_\_\_\_ (Name) port authority

and the existing tax levy (levies) of such port authority, that the county auditor estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mill(s) for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ (effective rate) for each \$100,000 of the county auditor's ~~appraised~~ market value,

be authorized to be levied against properties within

\_\_\_\_\_?"  
(Name or names of political subdivisions to be joined)

If the question is approved the joinder becomes immediately effective and the port authority is authorized to extend the levy of such tax against all the taxable property within the political subdivision or political subdivisions which have been joined. If such question is approved at a general election, then the port authority may amend its budget and resolution adopted pursuant to section 5705.34 of the Revised Code and such levy shall be placed on the current tax list and

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duplicate and collected as other taxes are collected from all taxable property within the port authority including the political subdivision or political subdivisions joined as a result of the election.

As used in this section, "the county auditor's ~~appraised~~ <sup>market</sup> value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 4582.72. Notwithstanding any other provision of this chapter, no port authority created under section 4582.02 or 4582.22 of the Revised Code shall enter an agreement providing for the construction or renovation of improvements to real property located outside of the port authority's jurisdiction to which all of the following applies without first obtaining approval from the board of county commissioners in the county where the property is located or, if the property is located in more than one county, from the board of county commissioners of each county in which the property is located:

(A) The agreement is with a non-public entity.

(B) The majority of the floor space of the improvements that are the subject of the agreement will not be occupied by the port authority upon completion of the construction or renovation.

(C) Building materials purchased for the renovation or construction will qualify for the exemption authorized by division (B)(13) of section 5739.02 of the Revised Code.

Sec. 4582.73. (A) As used in this section:

(1) "Credit enhancement facilities" has the same meaning as in section 133.01 of the Revised Code.

(2) "Common bond fund program" means any program authorized by a port authority for the purpose of financing port authority facilities and enhancing the credit of port authority obligations using credit enhancement facilities, cash reserves, or other moneys available for such purpose.

(3) "Obligations" means bonds, notes, or other forms or evidences of obligation constituting revenue bonds as that term is used in division (A)(4) of section 4582.06 of the Revised Code, or port authority revenue bonds as that term is used in section 4582.48 and division (A)(8) of section 4582.31 of the Revised Code, issued by a port authority.

(4) "Port authority" means a body corporate and politic created pursuant to the authority of this chapter.

(5) "Port authority facilities" and "port authority facility" have the same meaning as in division (D) of section 4582.01 or in division (E) of section 4582.21 of the Revised Code, as applicable.

(B) A port authority may, by one or more resolutions of its board of directors, establish and maintain a common bond fund program. A port authority that has established a common bond fund program may operate and manage such program, authorize agreements and other documents for such program, and appropriate funds of the port authority for the support of such program. A port authority, as part of a common bond fund program, may authorize the use of one or more credit enhancement facilities and cash reserves or other money available for the purpose of financing port

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calls from and terminate calls to the public switched network.

(18) "Voice service" includes all of the applicable functionalities described in 47 C.F.R. 54.101(a). "Voice service" is not the same as basic local exchange service.

(19) "Wireless service" means federally licensed commercial mobile service as defined in the "Telecommunications Act of 1996," 110 Stat. 61, 151, 153, 47 U.S.C. 332(d) and further defined as commercial mobile radio service in 47 C.F.R. 20.3. Under division (A)(19) of this section, commercial mobile radio service is specifically limited to mobile telephone, mobile cellular telephone, paging, personal communications services, and specialized mobile radio service provided by a common carrier in this state and excludes fixed wireless service.

(20) "Wireless service provider" means a facilities-based provider of wireless service to one or more end users in this state.

(21) "Broadband internet access service" has the same meaning as in 47 C.F.R. 8.1.

(B) The definitions of this section shall be applied consistent with the definitions in the "Telecommunications Act of 1996," 110 Stat. 56, 47 U.S.C. 151 et seq., as amended, and with federal decisions interpreting those definitions.

Sec. 4927.22. (A) Notwithstanding any provision of the Revised Code, other than division (B) of this section:

(1) Broadband internet access service is not subject to regulation by the public utilities commission.

(2) No agency, commission, or political subdivision of this state shall enact, adopt, or enforce, either directly or indirectly, any law, rule, regulation, ordinance, standard, order or other provision having the force or effect of law that regulates, or has the effect of regulating, the rates, terms, or conditions of any broadband internet access service, or otherwise treats providers of broadband internet access services as public utilities or telecommunications carriers.

(B) This section shall not be construed to do any of the following:

(1) Restrict any authority delegated to the commission or to any state agency to administer a state or federal grant program under state or federal statute, rule, or order;

(2) Restrict the application to broadband internet access service, or providers thereof, of any law that applies generally to the conduct of business in the state relating to consumer protection and fair competition;

(3) Restrict the authority of any political subdivision in the state to manage access to and use of any public way or public rights-of-way.

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Sec. 4928.05. (A)(1) A competitive retail electric service supplied by an electric services company, or by an electric utility consistent with section 4928.141 of the Revised Code, shall not be subject to supervision and regulation by a municipal corporation under Chapter 743. of the Revised Code or by the public utilities commission under Chapters 4901. to 4909., 4933., 4935., and 4963. of the Revised Code, except sections 4905.10 and 4905.31, division (B) of section 4905.33, and sections 4905.35 and 4933.81 to 4933.90; except sections 4905.06, 4935.03, 4963.40, and 4963.41

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of the Revised Code only to the extent related to service reliability and public safety; and except as otherwise provided in this chapter. The commission's authority to enforce those excepted provisions with respect to a competitive retail electric service shall be such authority as is provided for their enforcement under Chapters 4901. to 4909., 4933., 4935., and 4963. of the Revised Code and this chapter. Nothing in this division shall be construed to limit the commission's authority under sections 4928.141, 4928.142, and 4928.144 of the Revised Code.

(2) A competitive retail electric service supplied by an electric cooperative shall not be subject to supervision and regulation by the commission under Chapters 4901. to 4909., 4933., 4935., and 4963. of the Revised Code, except as otherwise expressly provided in sections 4928.01 to 4928.10 and 4928.16 of the Revised Code.

(B)(1) A noncompetitive retail electric service supplied by an electric utility shall be subject to supervision and regulation by the commission under Chapters 4901. to 4909., 4933., 4935., and 4963. of the Revised Code and this chapter, to the extent that authority is not preempted by federal law. The commission's authority to enforce those provisions with respect to a noncompetitive retail electric service shall be the authority provided under those chapters and this chapter, to the extent the authority is not preempted by federal law. Notwithstanding Chapters 4905. and 4909. of the Revised Code, commission authority under this chapter shall include the authority to provide for the recovery, through a reconcilable rider on an electric distribution utility's distribution rates, of all transmission and transmission-related costs, including ancillary and congestion costs, imposed on or charged to the utility by the federal energy regulatory commission or a regional transmission organization, independent transmission operator, or similar organization approved by the federal energy regulatory commission.

The commission shall adopt, for each electric distribution utility that provides customers with a standard service offer in compliance with sections 4928.141 and 4928.142 of the Revised Code, a ~~nonbypassable~~-bypassable cost recovery mechanism relating to transmission, ancillary, congestion, or any related service required for such standard service offer that includes provisions for the recovery of any cost of such service that the electric distribution utility incurs pursuant to the standard service offer. *2nd*

(2) The commission shall exercise its jurisdiction with respect to the delivery of electricity by an electric utility in this state so as to ensure that no aspect of the delivery of electricity by the utility to consumers in this state that consists of a noncompetitive retail electric service is unregulated.

(3) A noncompetitive retail electric service supplied by an electric cooperative shall not be subject to supervision and regulation by the commission under Chapters 4901. to 4909., 4933., 4935., and 4963. of the Revised Code, except sections 4933.81 to 4933.90 and 4935.03 of the Revised Code. The commission's authority to enforce those excepted sections with respect to a noncompetitive retail electric service of an electric cooperative shall be such authority as is provided for their enforcement under Chapters 4933. and 4935. of the Revised Code.

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household in whose name application for the supplemental nutrition assistance program was made or that member's authorized representative.

(B) Except as provided in division (C) of this section, the department shall replace any electronic benefit transfer card that is reported by a household to be lost, stolen, or damaged, within two business days of receiving notice of the card's condition, in accordance with 7 C.F.R. 274.6(b).

(C)(1) The department shall implement the option described in 7 C.F.R. 274.6(b)(5) and shall withhold a replacement electronic benefit transfer card from a household that requests four or more replacement cards during a twelve-month period until the requirements specified in 7 C.F.R. 274.6(b)(5) have been satisfied.

(2) The department shall not withhold a replacement card as described under division (C)(1) of this section if the individual requesting the replacement has a disability directly related to the loss of the card.

(D) The department shall establish a process as part of the department's existing customer service telephone hotline that allows individuals to lock or unlock an electronic benefit transfer card that has been lost or stolen.

Sec. 5101.543. To ensure program integrity within the supplemental nutrition assistance program, the department of job and family services shall periodically monitor the balances of supplemental nutrition assistance program accounts. If the department discovers an account with a balance that exceeds five thousand dollars, the department shall take steps to determine whether the account is inactive and, if inactive, identify the causes for the accruing balance.

Sec. 5101.548. (A)(1) Except as otherwise provided in division (A)(2) of this section, the department of job and family services shall not implement the option available under section 6(o)(6) of the "Food and Nutrition Act of 2008," 7 U.S.C. 2015(o)(6).

(2) The department of job and family services may implement the option described in division (A)(1) of this section only to prevent a federal penalty and to maintain compliance with federal rules governing the supplemental nutrition assistance program. The department shall not delegate the authority to waive individual work requirements or otherwise grant exemptions to county departments of job and family services. The department shall notify the chairpersons of the standing committees having jurisdiction in both the house of representatives and the senate when implementing the option described in division (A)(1) of this section.

(B) The department of job and family services shall not request, apply for, or renew a waiver authorized by section 6(o)(4) of the "Food and Nutrition Act of 2008," 7 U.S.C. 2015(o)(4).

Sec. 5101.549. (A) As used in this section:

(1) "Food additive" means any of the following:

(a) Synthetic food dyes derived from petroleum or coal tar, including red 40, red 3, yellow 5, yellow 6, blue 1, blue 2, and green 3;

(b) Titanium dioxide and any other whitening agents classified as nanoparticles;

(c) Brominated vegetable oil and other chemical emulsifiers linked to hormone disruption;

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(d) Potassium bromate, propylparaben, and any chemical additives classified as probable carcinogens.

(2) "Sugar-sweetened beverages" means nonalcoholic beverages that are made with carbonated water that is flavored, contains a food additive, and is sweetened with sugar or artificial sweeteners. "Sugar-sweetened beverages" do not include a beverage that contains milk, milk products, soy, rice, or other milk substitutes, or that contain greater than fifty per cent vegetable or fruit juice by volume, or that contain less than five grams of added sugar.

(B) The director of job and family services shall submit a request to the United States department of agriculture for a waiver to exclude sugar-sweetened beverages as items that may be purchased in this state under the supplemental nutrition assistance program. If a waiver submitted under this section is not approved, the director shall resubmit a request for a waiver on an annual basis.

Sec. 5101.612. (A) As used in this section, "federal poverty line" has the same meaning as in section 5162.01 of the Revised Code.

(B) Within available funds, the department of job and family services shall distribute funds to the counties not later than thirty days after the beginning of each calendar quarter for a part of the counties' costs for protective services. Funds provided to a county under this section shall be deposited into the public assistance fund created under section 5101.161 of the Revised Code.

(C) In each fiscal year, the amount of funds available for distribution under this section shall be allocated to counties as follows:

(1) If the amount is less than the amount initially appropriated for the immediately preceding fiscal year, each county shall receive an amount equal to the percentage of the funding it received in the immediately preceding fiscal year, exclusive of any releases from or additions to the allocation or any sanctions imposed under this section;

(2) If the amount is equal to the amount initially appropriated for the immediately preceding fiscal year, each county shall receive an amount equal to the amount it received in the preceding fiscal year, exclusive of any releases from or additions to the allocation or any sanctions imposed under this section;

(3) If the amount is greater than the amount initially appropriated for the immediately preceding fiscal year, each county shall receive the amount determined under division (C)(2) of this section as a base allocation, plus a percentage of the amount that exceeds the amount initially appropriated for the immediately preceding fiscal year. The amount exceeding the amount initially appropriated in the immediately preceding fiscal year shall be allocated to the counties as follows:

(a) Twelve per cent divided equally among all counties;

(b) Forty-eight per cent in the ratio that the number of residents of the county aged sixty or older bears to the total number of such persons residing in this state;

(c) Forty per cent in the ratio that the number of residents of the county with incomes under the federal poverty line bears to the total number of such persons in this state.

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(b) Food, clothing, shelter, or other necessities of life.

(B) Except as provided in division (C) of this section and rules adopted under section 5163.02 of the Revised Code, an institutionalized individual is ineligible for nursing facility services, nursing facility equivalent services, and home and community-based services if the individual or individual's spouse disposes of assets for less than fair market value on or after the look-back date. The institutionalized individual's ineligibility shall begin on a date determined in accordance with rules adopted under section 5163.02 of the Revised Code and shall continue for a number of months determined in accordance with such rules.

(C)(1) An institutionalized individual may be granted a waiver of all or a portion of the period of ineligibility to which the individual would otherwise be subjected under division (B) of this section if the ineligibility would cause an undue hardship for the individual.

(2) An institutionalized individual ~~shall~~may be granted a waiver of all or a portion of the period of ineligibility if the administrator of the nursing facility in which the individual resides has notified the individual of a proposed transfer or discharge under section 3721.16 of the Revised Code due to failure to pay for the care the nursing facility has provided to the individual, the individual or the individual's sponsor requests a hearing on the proposed transfer or discharge in accordance with section 3721.161 of the Revised Code, and the transfer or discharge is upheld by a final determination that is not subject to further appeal.

(3) An institutionalized individual may be granted a waiver of all of the period of ineligibility if all of the assets that were disposed of for less than fair market value are returned to the individual or individual's spouse or if the individual or individual's spouse receives cash or other personal or real property that equals the difference between what the individual or individual's spouse received for the assets and the fair market value of the assets. Except as provided in division (C)(1) or (2) of this section, no waiver of any part of the period of ineligibility shall be granted if the amount the individual or individual's spouse receives is less than the difference between what the individual or individual's spouse received for the assets and the fair market value of the assets.

(4) Waivers shall be granted in accordance with rules adopted under section 5163.02 of the Revised Code.

(D) To secure compliance with this section, the medicaid director may require an individual, as a condition of initial or continued eligibility for medicaid, to provide documentation of the individual's assets up to five years before the date the individual becomes an institutionalized individual if the individual is eligible for medicaid on that date or the date the individual applies for medicaid while an institutionalized individual. Documentation may include tax returns, records from financial institutions, and real property records.

RMD Sec. 5163.33. (A) In determining the amount of income that a medicaid recipient must apply monthly toward payment of the cost of care in a nursing facility or ICF/IID, a county department of job and family services shall deduct from the recipient's monthly income a monthly personal needs allowance in accordance with the "Social Security Act," section 1902(q), 42 U.S.C. 1396a(q).

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(B) In the case of a resident of a nursing facility, the monthly personal needs allowance shall be not less than ~~fifty-seventy-five~~ dollars for an individual resident and not less than one hundred ~~fifty~~ dollars for a married couple if both spouses are residents of a nursing facility and their incomes are considered available to each other in determining eligibility.

(C) In the case of a resident of an ICF/IID, the monthly personal needs allowance shall be as follows:

(1) Prior to January 1, 2016, forty dollars unless the resident has earned income, in which case the monthly personal needs allowance shall be determined by the department of medicaid, or the department's designee, but shall not exceed one hundred five dollars;

(2) For calendar year 2016 and each calendar year thereafter, not less than ~~fifty-seventy-five~~ dollars for an individual resident and not less than one hundred ~~fifty~~ dollars for a married couple if both spouses are residents of an ICF/IID and their incomes are considered available to each other in determining eligibility.

Sec. 5163.50. (A) The department of medicaid shall issue one or more requests for information relating to medicaid eligibility data and operations to identify and assess systems and solutions that may be available to improve or augment the management, efficiency, frequency, and accuracy of medicaid eligibility determinations and processing. The requests for information shall include systems and data relating to all of the following:

- (1) Medicaid enrollee or applicant identity verification;
- (2) Medicaid enrollee death verification;
- (3) Employment and wages;
- (4) Lottery winnings;
- (5) Residency verification including residency relating to concurrent enrollment in medicaid programs in other states;
- (6) Household composition;
- (7) Medicaid enrollee incarceration status;
- (8) Third-party liability verification;
- (9) Asset verification;
- (10) Any other records or systems the department considers appropriate in order to strengthen program integrity, reduce costs, and reduce fraud, waste, and abuse in the medicaid program.

(B) As part of the considerations under division (A) of this section, the department shall consider augmenting existing vendor arrangements relating to processing and managing medicaid eligibility cases.

(C) The department may procure one or more vendors to implement any solutions identified as cost effective and feasible. Any vendor compensation under this section shall be performance-based.

(D) The department shall prepare and submit a report to the chairpersons of the standing

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required or permitted to obtain such services under the system. Medicaid recipients who receive such services may be designated for voluntary or mandatory participation in the system in order to receive other health care services included in the system. *pm*

~~The (D)~~ Subject to division (E) of this section, the department may require or permit participants in the care management system to do either or both of the following:

~~(A)~~ (1) Obtain health care services from providers designated by the department;

~~(B)~~ (2) Enroll in a medicaid MCO plan.

*pm* (E)(1) The department shall allow individuals participating in the care management system to enroll in the medicaid MCO plan of the individual's choosing. If an individual does not elect a medicaid MCO plan in which to enroll during the time period specified by the department, the department shall randomly assign the individual to a medicaid MCO plan. When assigning individuals to a medicaid MCO plan under this division, the department shall not give preference to any specific medicaid MCO plan or group of plans.

(2) If the department is unable to satisfy the requirements established under division (E)(1) of this section, it shall notify the general assembly, the legislative service commission, and the auditor of state not later than thirty days after making such a determination. As part of the notice required under this division, the department shall provide an explanation as to why it is unable to satisfy the requirements.

Sec. 5167.09. The department of medicaid shall include all of the following on the department's managed care financial dashboard:

(A) Actuarial metrics for annual and quarterly cost reports, delineated by the following categories:

(1) Adults for whom financial eligibility for the medicaid program is determined by utilizing the modified adjusted gross income standard and who are not members of the expansion eligibility group;

(2) Children for whom financial eligibility for the medicaid program is determined by utilizing the modified adjusted gross income standard;

(3) Individuals in the aged, blind, and disabled eligibility group who are twenty-one years of age or older;

(4) Individuals in the aged, blind, and disabled eligibility group who are twenty years of age or younger;

(5) Individuals who are members of the expansion eligibility group;

(6) Individuals who are members of the adoption and foster kids eligibility group;

(7) All other individuals eligible for medicaid benefits who are not included in another category described in division (A) of this section.

(B) Quarterly and annual composite per member per month category of service reports for each managed care organization providing services under the care management system, delineated into the following categories:

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of the written materials accompanying the request. The result of the reconsideration is the final determination of the hospital's assessment under section 5168.21 of the Revised Code for the assessment program year.

(C) The department shall issue to each hospital a written notice of the final determination of its assessment for the assessment program year. A hospital may appeal the final determination to the court of common pleas of Franklin county, pursuant to Chapter 2505. of the Revised Code. The complete record of the proceedings shall include all documentation considered by the department in issuing the final determination. While a judicial appeal is pending, the hospital shall pay, in accordance with section 5168.23 of the Revised Code, any amount of its assessment that is not in dispute.

*RMD*

Sec. 5168.25. There is hereby created in the state treasury the hospital assessment fund. All installment payments made by hospitals under section 5168.23 of the Revised Code and all recoveries the department of medicaid makes under section 5168.24 of the Revised Code shall be deposited into the fund. ~~All investment earnings of the fund shall be credited to the fund.~~ The department shall use money in the fund to pay for the costs of the medicaid program, including the program's administrative costs.

Sec. 5168.90. (A) At least quarterly, the medicaid director shall report to the ~~members of the joint medicaid oversight committee and the executive director of the joint medicaid oversight committee~~ legislative service commission both of the following:

- (1) The fee rates and the aggregate total of the fees assessed for each of the following:
  - (a) The hospital assessment established under section 5168.21 of the Revised Code;
  - (b) The nursing home and hospital long-term care unit franchise permit fee under section 5168.41 of the Revised Code;
  - (c) The ICF/IID franchise permit fee under section 5168.61 of the Revised Code;
  - (d) The health insuring corporation franchise fee under section 5168.76 of the Revised Code.
- (2) If there is a rate increase for any of the fee rates listed under division (A)(1) of this section pending before the centers for medicare and medicaid services.

(B) The director may adopt rules under section 5162.02 of the Revised Code to compile and submit the reports required under this section, including rules, as authorized under section 5162.021 of the Revised Code, that specify the information that must be submitted to the director by the department of developmental disabilities regarding the ICF/IID franchise permit fee.

Sec. ~~5104.50~~ 5180.04. (A) The governor shall create the ~~early childhood~~ children and youth advisory council in accordance with 42 U.S.C. 9837b(b)(1) and 20 U.S.C. 1441 and shall appoint one of its members to serve as chairperson of the council with the director of children and youth serving as co-chairperson. ~~The~~

(B)(1) The council shall serve as both the state advisory council on early childhood education and care, as described in 42 U.S.C. 9837b(b)(1), and the state interagency coordinating council, as described in 20 U.S.C. 1441. ~~In addition to the duties specified in 42 U.S.C. 9837b(b)(1),~~

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or the administrator's designee, is present in the building during the training sessions.

(F) The director of public safety, in consultation with representatives from the education community and in accordance with Chapter 119. of the Revised Code, shall adopt rules regarding emergency management plans under this section, including the content of the plans and procedures for filing the plans. The rules shall specify that plans and information required under division (B) of this section be submitted on standardized forms developed by the director for such purpose. The rules shall also specify the requirements and procedures for emergency management tests conducted pursuant to division (E)(1) of this section. Failure to comply with the rules may result in discipline pursuant to section 3319.31 of the Revised Code or any other action against the administrator as prescribed by rule.

(G) Division (B) of section 3319.31 of the Revised Code applies to any administrator who is subject to the requirements of this section and is not exempt under division (H) of this section and who is an applicant for a license or holds a license from the state board of education pursuant to section 3319.22 of the Revised Code.

(H)(1) The director may exempt any administrator from the requirements of this section, if the director determines that the requirements do not otherwise apply to a building or buildings under the control of that administrator.

(2) The director shall exempt from the requirements of this section the administrator of an online learning school, established under section 3302.42 of the Revised Code, unless students of that school participate in in-person instruction or assessments at a location that is not covered by an existing emergency management plan, developed under this section as of December 14, 2021.

(I) Copies of the emergency management plan, including all records related to the plan, emergency management tests, and information required under division (B) of this section are security records and are not public records pursuant to section 149.433 of the Revised Code. In addition, the information posted to the contact and information management system, pursuant to division (C)(3)(b) of this section, is exempt from public disclosure or release in accordance with sections 149.43, 149.433, and 5502.03 of the Revised Code.

Notwithstanding section 149.433 of the Revised Code, a floor plan filed with the attorney general pursuant to this section is not a public record to the extent it is a record kept by the attorney general.

Sec. 5502.29. (A) As used in this section, "political subdivision" has the same meaning as in section 5502.41 of the Revised Code.

(B) Political subdivisions, in collaboration with other public and private agencies within this state, may develop mutual assistance or aid agreements for reciprocal emergency management assistance or aid for purposes of preparing for, responding to, and recovering from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources. In time of any incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, each political subdivision may render assistance in

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accordance with such mutual assistance or aid agreements. Such mutual assistance or aid agreements shall not in any manner relieve the chief elected official of any political subdivision of the responsibility for providing emergency management.

(C) Political subdivisions, in collaboration with political subdivisions in adjacent states, may develop agreements for mutual assistance or aid for purposes of preparing for, responding to, and recovering from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources. Each political subdivision may render assistance in accordance with the mutual assistance or aid agreements. A mutual assistance or aid agreement with political subdivisions in adjacent states shall be approved by the chief elected officials of the agreeing political subdivisions or their designees and shall be prepared in accordance with the laws, regulations, ordinances, and resolutions applicable to the agreeing political subdivisions.

(D) When engaged in preparation for, response to, or recovery from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, and in accordance with the applicable mutual assistance or aid agreement, personnel from political subdivisions outside this state shall be permitted to provide services within this state in accordance with this section and the terms of the mutual assistance or aid agreement.

(E) Personnel of the responding political subdivision shall continue under their local command and control structure, but shall be under the operational control of the appropriate officials within the incident management system of the political subdivision receiving the assistance or aid.

(F) Nothing in this section shall be construed to prohibit a private company or its employees from participating in the provision of mutual assistance or aid, if the responding political subdivision approves the participation and the contract between the political subdivision and the private company permits the participation.

(G) Nothing in this section shall be construed to prohibit personnel of political subdivisions in this state from responding to a request for mutual assistance or aid resulting from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, when the personnel are responding as part of a regional response team that is under the operational control of the incident command structure.

(H) Whenever a person from outside this state who is subject to a mutual assistance or aid agreement authorized by this section holds a license, certificate, or other permit issued by any state evidencing qualification for professional, mechanical, or other skills, such license, certificate, or other permit shall be recognized by this state as authorizing the person to render assistance or aid in this state involving such skill to meet the request for assistance or aid, so long as the person is acting within the scope of the person's license, certificate, or other permit.

(I) ~~Personnel~~ (1) Except as provided in division (I)(2) of this section, personnel rendering assistance or aid pursuant to a mutual assistance or aid agreement authorized by this section remain employees or agents of their respective political subdivisions, including for purposes of tort liability and immunity from tort liability, and nothing in this section or any mutual assistance or aid

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 agreement entered into pursuant to this section creates an employment relationship between the political subdivision requesting aid and the employees or agents of the political subdivision rendering aid.

(2) For purposes of Chapters 4121. and 4123. of the Revised Code, personnel rendering intrastate mutual assistance or aid outside their respective political subdivisions pursuant to a mutual assistance or aid agreement authorized by this section shall be considered employees of the emergency management agency established within the department of public safety while rendering such intrastate mutual assistance or aid.

(J) Responding political subdivisions and the personnel of that political subdivision, while rendering assistance or aid under this section, or while in route to or from rendering assistance or aid under this section, in a political subdivision in an adjacent state under an agreement authorized by this section, shall be deemed to be exercising governmental functions as defined in section 2744.01 of the Revised Code, shall have the defenses to and immunities from civil liability provided in sections 2744.02 and 2744.03 of the Revised Code, and shall be entitled to all applicable limitations on recoverable damages under section 2744.05 of the Revised Code.

(K) All pension, disability, death benefits, workers' compensation, and other benefits enjoyed by personnel rendering interstate or intrastate mutual assistance or aid shall extend to the services they perform outside their respective political subdivisions to the same extent as while acting within the boundaries of the political subdivisions, and, subject to division (I)(2) of this section, personnel are entitled to the rights and benefits of Chapter 4123. of the Revised Code to the same extent as while performing service within the boundaries of the political subdivisions.

Sec. 5502.30. (A) The state, any political subdivision, any municipal agency, any emergency management volunteer, another state, or an emergency management agency thereof or of the federal government or of another country or province or subdivision thereof performing emergency management services in this state pursuant to an arrangement, agreement, or compact for mutual aid and assistance, or any agency, member, agent, or representative of any of them, or any individual, partnership, corporation, association, trustee, or receiver, or any of the agents thereof, in good faith carrying out, complying with, or attempting to comply with any state or federal law or any arrangement, agreement, or compact for mutual aid and assistance, or any order issued by federal or state military authorities relating to emergency management, is not liable for any injury to or death of persons or damage to property as the result thereof during training periods, test periods, practice periods, or other emergency management operations, or false alerts, as well as during any hazard, actual or imminent, and subsequent to the same except in cases of willful misconduct. As used in this division, "emergency management volunteer" means only an individual who is authorized to assist any agency performing emergency management during a hazard.

(B) The state, any political subdivision, any individual, partnership, corporation, association, trustee, or receiver, or any agent, agency, representative, officer, or employee of any of them that owns, maintains, occupies, operates, or controls all or part of any building, structure, or premises

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shall not be liable for any injury or death sustained by any person or damage caused to any property while that person or property is in the building, structure, or premises for duty, training, or shelter purposes during a hazard, drill, test, or false warning, or is entering therein for such purposes or departing therefrom, or for any injury, death, or property damage as the result of any condition in or on the building, structure, or premises or of any act or omission with respect thereto, except a willful act intended to cause injury or damage.

(C) Any person deployed by the emergency management agency to render aid in another state pursuant to section 5502.40 of the Revised Code, including a full-time or part-time paid employee of a political subdivision of this state or a nonprofit organization, a paid or unpaid volunteer of a for-profit or nonprofit organization, and a health care worker of a for-profit or nonprofit organization, that is rendering aid in another state is considered an officer or employee of the state for purposes of the immunity established under Article VI of the emergency management assistance compact enacted under section 5502.40 of the Revised Code. Nothing in this division entitles ~~an employee of a political subdivision~~ any person deployed pursuant to section 5502.40 of the Revised Code to any other right or benefit of a state officer or employee.

(D) This section does not affect the right of any person to receive benefits to which the person may be entitled under Chapter 4123. of the Revised Code or any pension law, nor the rights of any person to receive any benefits or compensation under any act of congress or under any law of this state.

*nm* Sec. 5502.41. (A) As used in this section:

(1) "Chief executive of a participating political subdivision" means the elected chief executive of a participating political subdivision or, if the political subdivision does not have an elected chief executive, a member of the political subdivision's governing body or an employee of the political subdivision appointed by the governing body's members to be its representative for purposes of the intrastate mutual aid program created pursuant to this section.

(2) "Countywide emergency management agency" means a countywide emergency management agency established under section 5502.26 of the Revised Code.

(3) "Emergency" means any period during which the congress of the United States, a chief executive as defined in section 5502.21 of the Revised Code, or a chief executive of a participating political subdivision has declared or proclaimed that an emergency exists.

(4) "Participating political subdivision" means each political subdivision in this state except a political subdivision that enacts or adopts, by appropriate legislation, ordinance, resolution, rule, bylaw, or regulation signed by its chief executive, a decision not to participate in the intrastate mutual aid program created by this section and that provides a copy of the legislation, ordinance, resolution, rule, bylaw, or regulation to the state emergency management agency and to the countywide emergency management agency, regional authority for emergency management, or program for emergency management within the political subdivision.

(5) "Planned event" means a scheduled nonemergency activity as defined by the national

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incident management system adopted under section 5502.28 of the Revised Code as the state's standard procedure for incident management. "Planned event" includes, but is not limited to, a sporting event, concert, or parade.

(6) "Political subdivision" or "subdivision" has the same meaning as in section 2744.01 of the Revised Code and also includes a health district established under Chapter 3709. of the Revised Code.

(7) "Program for emergency management within a political subdivision" means a program for emergency management created by a political subdivision under section 5502.271 of the Revised Code.

(8) "Regional authority for emergency management" means a regional authority for emergency management established under section 5502.27 of the Revised Code.

(9) "Regional response team" means a group of persons from participating political subdivisions who provide mutual assistance or aid in preparation for, response to, or recovery from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources. "Regional response team" includes, but is not limited to, an incident management team, hazardous materials response team, water rescue team, bomb team, or search and rescue team.

(B) There is hereby created the intrastate mutual aid program to be known as "the intrastate mutual aid compact" to complement existing mutual aid agreements. The program shall have two purposes:

(1) Provide for mutual assistance or aid among the participating political subdivisions for purposes of preparing for, responding to, and recovering from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources;

(2) Establish a method by which a participating political subdivision may seek assistance or aid that resolves many of the common issues facing political subdivisions before, during, and after an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, and that ensures, to the extent possible, eligibility for available state and federal disaster assistance or other funding.

(C) Each countywide emergency management agency, regional authority for emergency management, and program for emergency management within a political subdivision, in coordination with all departments, divisions, boards, commissions, agencies, and other instrumentalities within that political subdivision, shall establish procedures or plans that, to the extent possible, accomplish both of the following:

(1) Identify hazards that potentially could affect the participating political subdivisions served by that agency, authority, or program;

(2) Identify and inventory the current services, equipment, supplies, personnel, and other resources related to the preparedness, response, and recovery activities of the participating political subdivisions served by that agency, authority, or program.

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(D)(1) The executive director of the state emergency management agency shall coordinate with the countywide emergency management agencies, regional authorities for emergency management, and programs for emergency management within a political subdivision in identifying and formulating appropriate procedures or plans to resolve resource shortfalls.

(2) During and after the formulation of the procedures or plans to resolve resource shortfalls, there shall be ongoing consultation and coordination among the executive director of the state emergency management agency; the countywide emergency management agencies, regional authorities for emergency management, and programs for emergency management within a political subdivision; and all departments, divisions, boards, commissions, agencies, and other instrumentalities of, and having emergency response functions within, each participating political subdivision, regarding this section, local procedures and plans, and the resolution of the resource shortfalls.

(E)(1) A participating political subdivision that is impacted by an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, may request mutual assistance or aid by doing either of the following:

(a) Declaring a state of emergency and issuing a request for assistance or aid from any other participating political subdivision;

(b) Issuing to another participating political subdivision a verbal or written request for assistance or aid. If the request is made verbally, a written confirmation of the request shall be made not later than seventy-two hours after the verbal request is made.

(2) Requests for assistance or aid made under division (E)(1) of this section shall be made through the emergency management agency of a participating political subdivision or an official designated by the chief executive of the participating political subdivision from which the assistance or aid is requested and shall provide the following information:

(a) A description of the incident, disaster, exercise, training activity, planned event, or emergency;

(b) A description of the assistance or aid needed;

(c) An estimate of the length of time the assistance or aid will be needed;

(d) The specific place and time for staging of the assistance or aid and a point of contact at that location.

(F) A participating political subdivision shall provide assistance or aid to another participating political subdivision that is impacted by an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources. The provision of the assistance or aid is subject to the following conditions:

(1) The responding political subdivision may withhold resources necessary to provide for its own protection.

(2) Personnel of the responding political subdivision shall continue under their local command and control structure, but shall be under the operational control of the appropriate officials.

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within the incident management system of the participating political subdivision receiving assistance or aid.

(3) Responding law enforcement officers acting pursuant to this section have the same authority to enforce the law as when acting within the territory of their regular employment.

(4) For purposes of Chapters 4121. and 4123. of the Revised Code, personnel of the responding political subdivision shall be considered employees of the emergency management agency established within the department of public safety while rendering mutual assistance or aid to the participating political subdivision.

(G)(1) Nothing in this section shall do any of the following:

(a) Alter the duties and responsibilities of emergency response personnel;

(b) Prohibit a private company from participating in the provision of mutual assistance or aid pursuant to the compact created pursuant to this section if the participating political subdivision approves the participation and the contract with the private company allows for the participation;

(c) Prohibit employees of participating political subdivisions from responding to a request for mutual assistance or aid precipitated by an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, when the employees are responding as part of a regional response team that is under the operational control of the incident command structure;

(d) Authorize employees of participating political subdivisions to respond to an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, without a request from a participating political subdivision.

(2) This section does not preclude a participating political subdivision from entering into a mutual aid or other agreement with another political subdivision, and does not affect any other agreement to which a participating political subdivision may be a party, or any request for assistance or aid that may be made, under any other section of the Revised Code, including, but not limited to, any mutual aid arrangement under this chapter, any fire protection or emergency medical services contract under section 9.60 of the Revised Code, sheriffs' requests for assistance to preserve the public peace and protect persons and property under section 311.07 of the Revised Code, any agreement for mutual assistance or aid in police protection under section 737.04 of the Revised Code, any agreement for law enforcement services between universities and colleges and political subdivisions under section 3345.041 or 3345.21 of the Revised Code, and mutual aid agreements among emergency planning districts for hazardous substances or chemicals response under sections 3750.02 and 3750.03 of the Revised Code.

(H)(1) ~~Personnel~~ Subject to division (F)(4) of this section, personnel of a responding participating political subdivision who suffer injury or death in the course of, and arising out of, their employment while rendering assistance or aid under this section to another participating political subdivision are entitled to all applicable benefits under Chapters 4121. and 4123. of the Revised Code.

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(2) Personnel of a responding participating political subdivision shall be considered, while rendering assistance or aid under this section in another participating political subdivision, to be agents of the responding political subdivision for purposes of tort liability and immunity from tort liability under the law of this state.

(3)(a) A responding participating political subdivision and the personnel of that political subdivision, while rendering assistance or aid under this section, or while in route to or from rendering assistance or aid under this section, in another participating political subdivision, shall be deemed to be exercising governmental functions as defined in section 2744.01 of the Revised Code, shall have the defenses to and immunities from civil liability provided in sections 2744.02 and 2744.03 of the Revised Code, and shall be entitled to all applicable limitations on recoverable damages under section 2744.05 of the Revised Code.

(b) A participating political subdivision requesting assistance or aid and the personnel of that political subdivision, while requesting or receiving assistance or aid under this section from any other participating political subdivision, shall be deemed to be exercising governmental functions as defined in section 2744.01 of the Revised Code, shall have the defenses to and immunities from civil liability provided in sections 2744.02 and 2744.03 of the Revised Code, and shall be entitled to all applicable limitations on recoverable damages under section 2744.05 of the Revised Code.

(I) If a person holds a license, certificate, or other permit issued by a participating political subdivision evidencing qualification in a professional, mechanical, or other skill, and if the assistance or aid of that person is asked for under this section by a participating political subdivision, the person shall be deemed to be licensed or certified in or permitted by the participating political subdivision receiving the assistance or aid to render the assistance or aid, subject to any limitations and conditions the chief executive of the participating political subdivision receiving the assistance or aid may prescribe by executive order or otherwise.

(J)(1) Subject to division (K) of this section and except as provided in division (J)(2) of this section, any participating political subdivision rendering assistance or aid under this section in another participating political subdivision shall be reimbursed by the participating political subdivision receiving the assistance or aid for any loss or damage to, or expense incurred in the operation of, any equipment used in rendering the assistance or aid, for any expense incurred in the provision of any service used in rendering the assistance or aid, and for all other costs incurred in responding to the request for assistance or aid. To avoid duplication of payments, insurance proceeds available to cover any loss or damage to equipment of a participating political subdivision rendering assistance or aid shall be considered in the reimbursement by the participating political subdivision receiving the assistance or aid.

(2) A participating political subdivision rendering assistance or aid under this section to another participating political subdivision shall not be reimbursed for ~~either of the following~~:

~~(a) The first eight hours of mutual assistance or aid it provides to the political subdivision receiving the assistance or aid;~~

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~~(b) Expenses the participating political subdivision incurs under division (H)(1) of this section.~~ *Rm v*

(K) A participating political subdivision rendering assistance or aid under this section may do any of the following:

(1) Assume, in whole or in part, any loss, damage, expense, or cost the political subdivision incurs in rendering the assistance or aid;

(2) Loan, without charge, any equipment, or donate any service, to the political subdivision receiving the assistance or aid;

(3) Enter into agreements with one or more other participating political subdivisions to establish different allocations of losses, damages, expenses, or costs among such political subdivisions.

Sec. 5503.02. (A) The state highway patrol shall enforce the laws of the state relating to the titling, registration, and licensing of motor vehicles; enforce on all roads and highways, notwithstanding section 4513.39 of the Revised Code, the laws relating to the operation and use of vehicles on the highways; enforce and prevent the violation of the laws relating to the size, weight, and speed of commercial motor vehicles and all laws designed for the protection of the highway pavements and structures on the highways; investigate and enforce rules and laws of the public utilities commission governing the transportation of persons and property by motor carriers and report violations of such rules and laws to the commission; enforce against any motor carrier as defined in section 4923.01 of the Revised Code those rules and laws that, if violated, may result in a forfeiture as provided in section 4923.99 of the Revised Code; investigate and report violations of all laws relating to the collection of excise taxes on motor vehicle fuels; and regulate the movement of traffic on the roads and highways of the state, notwithstanding section 4513.39 of the Revised Code.

The patrol, whenever possible, shall determine the identity of the persons who are causing or who are responsible for the breaking, damaging, or destruction of any improved surfaced roadway, structure, sign, marker, guardrail, or other appurtenance constructed or maintained by the department of transportation and shall arrest the persons who are responsible for the breaking, damaging, or destruction and bring them before the proper officials for prosecution.

State highway patrol troopers shall investigate and report all motor vehicle accidents on all roads and highways outside of municipal corporations. The superintendent of the patrol or any state highway patrol trooper may arrest, without a warrant, any person, who is the driver of or a passenger in any vehicle operated or standing on a state highway, whom the superintendent or trooper has reasonable cause to believe is guilty of a felony, under the same circumstances and with the same power that any peace officer may make such an arrest.

The superintendent or any state highway patrol trooper may enforce the criminal laws on all state properties and state institutions, owned or leased by the state, and, when so ordered by the governor in the event of riot, civil disorder, or insurrection, may, pursuant to sections 2935.03 to 2935.05 of the Revised Code, arrest offenders against the criminal laws wherever they may be found.

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Date *6/30/25*

*Mike DeWine*

(N) "Qualifying library levy" means either of the following:

(1) A levy for the support of a library association or private corporation that has an association library district with boundaries that are not identical to those of a subdivision;

(2) A levy proposed under section 5705.23 of the Revised Code for the support of the board of trustees of a public library that has a library district with boundaries that are not identical to those of a subdivision.

(O) "School library district" means a school district in which a free public library has been established that is under the control and management of a board of library trustees as provided in section 3375.15 of the Revised Code.

(P) "The county auditor's appraised market value" means the true value in money of real property.

(Q)(1) "Effective rate" means one of the following:

(a) For a levy that is the renewal of an existing levy or an existing levy extended to additional territory, the effective tax rate of the levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code;

(b) For a levy that is the increase of an existing levy, the effective tax rate of the portion of the levy equal to the rate of the existing levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code, plus the rate of the additional portion of the levy;

(c) For a levy that is the decrease of an existing levy, the effective tax rate of the levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code, and as proportionately reduced to account for the decrease pursuant to rules adopted by the tax commissioner.

(2) As used in division (Q)(1) of this section:

(a) "Effective tax rate" has the same meaning in section 323.08 of the Revised Code.

(b) "Class one property" means real property classified as residential or agricultural under section 5713.041 of the Revised Code.

(R) "Qualifying subdivision" means a taxing unit, created by one or more member authorities, with a taxing authority or any other governing authority the majority of the members of which are not required to be elected local officials.

(S) "Elected local official" means a member of a board of township trustees, a board of county commissioners, a legislative authority of a municipal corporation, a board of education of a city, local, or exempted village school district, or an educational service center governing board, or any other township, county, or municipal official serving in an elected office.

(T) "Member authority" means the board of commissioners of a county, the board of trustees of a township, the legislative authority of a municipal corporation, the board of education of a city, local, or exempted village school district, or the educational service center governing board that either created or joined a qualifying subdivision and remains a member thereof or has territory

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Mike DeWine, Governor

therein.

Sec. 5705.03. (A) The taxing authority of each subdivision may levy taxes annually, subject to the limitations of sections 5705.01 to 5705.47 of the Revised Code, on the real and personal property within the subdivision for the purpose of paying the current operating expenses of the subdivision and acquiring or constructing permanent improvements. The taxing authority of each subdivision and taxing unit shall, subject to the limitations of such sections, levy such taxes annually as are necessary to pay the interest and sinking fund on and retire at maturity the bonds, notes, and certificates of indebtedness of such subdivision and taxing unit, including levies in anticipation of which the subdivision or taxing unit has incurred indebtedness.

(B)(1) When a taxing authority determines that it is necessary to levy a tax outside the ten-mill limitation for any purpose authorized by the Revised Code, the taxing authority shall certify to the county auditor a resolution or ordinance requesting that the county auditor certify to the taxing authority the amounts described in division (B)(2) of this section. The resolution or ordinance shall state all of the following:

- (a) The proposed rate of the tax, expressed in mills for each one dollar of taxable value, or the dollar amount of revenue to be generated by the proposed tax;
- (b) The purpose of the tax;
- (c) Whether the tax is an additional levy, a renewal ~~or a replacement~~ of an existing tax, a renewal ~~or replacement~~ of an existing tax with an increase or a decrease, a reduction or decrease of an existing tax, or an extension of an existing tax to additional territory;
- (d) The section of the Revised Code authorizing submission of the question of the tax;
- (e) The term of years of the tax or if the tax is for a continuing period of time;
- (f) That the tax is to be levied upon the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision in which the tax is to be levied;
- (g) The date of the election at which the question of the tax shall appear on the ballot;
- (h) That the ballot measure shall be submitted to the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision to which the ballot measure shall be submitted;
- (i) The tax year in which the tax will first be levied and the calendar year in which the tax will first be collected;
- (j) Each such county in which the subdivision has territory.

The board of education of a city, local, or exempted village school district may also designate, in a resolution adopted under division (B)(1) of this section, an amount of the district's carry-over balance from the proceeding fiscal year, based on the most recent certification made by the district under section 5705.36 of the Revised Code, as reserved for expenditure on current or future permanent improvements within the following three years.

(2) Upon receipt of a resolution or ordinance certified under division (B)(1) of this section,

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the county auditor shall certify to the taxing authority each of the following, as applicable to that levy:

- (a) The total current tax valuation of the subdivision.
  - (b) The number of mills for each one dollar of taxable value that is required to generate a specified amount of revenue.
  - (c) Either of the following:
    - (i) If the levy is to renew, renew and increase, renew and decrease, reduce or decrease, or extend to additional territory an existing levy that is subject to reduction under section 319.301 of the Revised Code, the levy's effective rate, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value;
    - (ii) For all other levies, the levy's rate, described in division (B)(2)(b) or (d) of this section, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value.
  - (d) The dollar amount of revenue, rounded to the nearest dollar, that would be generated by a specified number of mills for each one dollar of taxable value.
  - (e) For any levy or portion of a levy except a levy or portion of a levy to pay debt charges, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the auditor under division (A) of section 319.28 of the Revised Code.
  - (f) If the purpose of the tax is for current expenses or current operating expenses and the resolution is certified by a city, local, or exempted village school district, the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year, expressed both in dollars and as a percentage of those expenditures. This amount and percentage shall be determined on the basis of the most recent certification made by the district to the county budget commission under section 5705.36 of the Revised Code. The auditor shall exclude any amount designated under division (B)(1) of this section for current or future permanent improvements in determining the district's carry-over balance for the purpose of this computation.
- If a subdivision is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the subdivision is located the current tax valuation for the portion of the subdivision in that county. The county auditor shall issue the certification to the taxing authority within ten days after receiving the taxing authority's resolution or ordinance requesting it.
- (3) Upon receiving the certification from the county auditor under division (B)(2) of this section, unless the percentage certified under division (B)(2)(f) of this section is one hundred per cent or more, except in the case of a renewal levy, the taxing authority may adopt a resolution or ordinance stating the rate of the tax levy, expressed in mills for each one dollar of taxable value and

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the rate or effective rate, as applicable, in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value, as estimated by the county auditor, and that the taxing authority will proceed with the submission of the question of the tax to electors. The taxing authority shall certify this resolution or ordinance, a copy of the county auditor's certifications, and the resolution or ordinance the taxing authority adopted under division (B)(1) of this section to the proper county board of elections in the manner and within the time prescribed by the section of the Revised Code governing submission of the question. The county board of elections shall not submit the question of the tax to electors unless a copy of the county auditor's certification accompanies the resolutions or ordinances the taxing authority certifies to the board. Before requesting a taxing authority to submit a tax levy, any agency or authority authorized to make that request shall first request the certification from the county auditor provided under this section.

(4) This division is supplemental to, and not in derogation of, any similar requirement governing the certification by the county auditor of the tax valuation of a subdivision or necessary tax rates for the purposes of the submission of the question of a tax in excess of the ten-mill limitation, including ~~sections-section~~ 133.18 and 5705.195 of the Revised Code.

(C) All taxes levied on property shall be extended on the tax list and duplicate by the county auditor of the county in which the property is located, and shall be collected by the county treasurer of such county in the same manner and under the same laws and rules as are prescribed for the assessment and collection of county taxes. The proceeds of any tax levied by or for any subdivision when received by its fiscal officer shall be deposited in its treasury to the credit of the appropriate fund.

Sec. 5705.12. In addition to the funds provided for by sections 5705.09, 5705.121, 5705.13, and 5705.131 of the Revised Code, the taxing authority of a subdivision may establish, with the approval of and in the manner prescribed by the auditor of state, such other funds as are desirable, and may provide by ordinance or resolution that money derived from specified sources other than the general property tax shall be paid directly into such funds. ~~The auditor of state shall consult with the tax commissioner before approving such funds.~~

Sec. 5705.121. A municipal corporation may establish in the manner provided by law a sanitary police pension fund, an urban redevelopment tax increment equivalent fund, or a cemetery fund.

A township may establish by law a cemetery fund.

A subdivision that levies a tax for the purpose described in division (ZZ) or (AAA) of section 5705.19 of the Revised Code shall establish a general capital and infrastructure fund to which the proceeds from that levy shall be credited. By resolution or ordinance, the taxing authority may establish accounts within that fund for any of the several particular purposes for which such money may lawfully be spent, may eliminate such accounts when no longer necessary or desirable, and may transfer money between such accounts. Money in the fund may not be used to pay the compensation of officers or employees of the subdivision.

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Mike DeWine

Mike DeWine, Governor

(2) The child support enforcement administrative fund established, as authorized under rules adopted by the director of job and family services, in the county treasury for use by any county family services agency.

(J) Notwithstanding this section, money in any fund or account of a village dissolved in accordance with sections 703.31 to 703.39 of the Revised Code may be transferred by the receiver-trustee to a special account for the purpose of paying the debts, obligations, and liabilities of the dissolved village or to the general fund of any township into which the territory of the village is dissolved for any purpose that directly or indirectly benefits the former territory of the dissolved village.

(K) Except in the case of transfer pursuant to division (E) or (J) of this section, transfers authorized by this section shall only be made by resolution of the taxing authority passed with the affirmative vote of two-thirds of the members.

Sec. 5705.17. (A) As used in this section:

(1) "Qualifying levy" means any levy in excess of the ten-mill limitation for current expenses or current operating expenses.

(2) "School district" means a city, local, or exempted village school district.

(B) Notwithstanding anything in the Revised Code to the contrary, any election notice and ballot language for qualifying levy submitted to electors by a school district shall display the information certified by the county auditor in division (B)(2)(f) of section 5705.03 of the Revised Code. The secretary of state shall prescribe the form of the notice and ballot to incorporate this information.

Sec. 5705.194. The board of education of any city, local, exempted village, cooperative education, or joint vocational school district at any time before the effective date of this amendment may declare by resolution that the revenue that will be raised by all tax levies which the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide for the emergency requirements of the school district or to avoid an operating deficit, and that it is therefore necessary to levy an additional tax in excess of the ten-mill limitation. The resolution shall be confined to a single purpose and shall specify that purpose. If the levy is proposed to renew all or a portion of the proceeds derived from one or more existing levies imposed pursuant to this section, it shall be called a renewal levy and shall be so designated on the ballot. If two or more existing levies are to be included in a single renewal levy but are not scheduled to expire in the same year, the resolution shall specify that the existing levies to be renewed shall not be levied after the year preceding the year in which the renewal levy is first imposed. Notwithstanding the original purpose of any one or more existing levies that are to be in any single renewal levy, the purpose of the renewal levy may be either to avoid an operating deficit or to provide for the emergency requirements of the school district. The resolution shall further specify the amount of money it is necessary to raise for the specified purpose for each calendar year the millage is to be imposed; if a renewal levy, whether the levy is to renew all, or a portion of, the proceeds derived from one or

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Mike DeWine

Mike DeWine, Governor



more existing levies; and the number of years in which the millage is to be in effect, which may include a levy upon the current year's tax list. The number of years may be any number not exceeding ten.

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The question shall be submitted at a special election on a date specified in the resolution. The date shall not be earlier than eighty days after the adoption and certification of the resolution to the county auditor and shall be consistent with the requirements of section 3501.01 of the Revised Code. A resolution for a renewal levy shall not be placed on the ballot unless the question is submitted on a date on which a special election may be held under division (D) of section 3501.01 of the Revised Code, except for the first Tuesday after the first Monday in August, during the last year the levy to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year, except that if the resolution proposes renewing two or more existing levies, the question shall be submitted on the date of the general or primary election held during the last year at least one of the levies to be renewed may be extended on that list and duplicate, or at any election held during the ensuing year. For purposes of this section ~~and sections 5705.197 and section 5705.199~~ of the Revised Code, a levy shall be considered to be an "existing levy" through the year following the last year it can be placed on the real and public utility property tax list and duplicate.

The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

The resolution shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. A copy of the resolution shall immediately after its passing be certified to the county auditor of the proper county. ~~Section 5705.195 of the Revised Code shall govern the arrangements for the submission of questions to the electors under this section and other matters concerning the election.~~ Publication of notice of the election shall be made in one newspaper of general circulation in the county once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. If a majority of the electors voting on the question submitted in an election vote in favor of the levy, the board of education of the school district may make the additional levy necessary to raise the amount specified in the resolution for the purpose stated in the resolution. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

After the approval of the levy and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not exceeding the total estimated proceeds of the levy to be collected during the first year of the levy.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and shall be subject to the approval of the board of education. If the board of education disapproved.

Date 6/30/25

*Mike DeWine*

years, and may have principal payment in the year of their issuance.

Sec. 5705.199. (A) At any time before the effective date of this amendment the board of education of a city, local, exempted village, cooperative education, or joint vocational school district, by a vote of two-thirds of all its members, may declare by resolution that the revenue that will be raised by all tax levies that the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide for the necessary requirements of the school district, and that it is therefore necessary to levy a tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the school district. Such a levy shall be proposed as a substitute for all or a portion of one or more existing levies imposed under ~~sections~~ section 5705.194 to 5705.197 of the Revised Code or under this section, by levying a tax as follows:

(1) In the initial year the levy is in effect, the levy shall be in a specified amount of money equal to the aggregate annual dollar amount of proceeds derived from the levy or levies, or portion thereof, being substituted.

(2) In each subsequent year the levy is in effect, the levy shall be in a specified amount of money equal to the sum of the following:

(a) The dollar amount of the proceeds derived from the levy in the prior year; and

(b) The dollar amount equal to the product of the total taxable value of all taxable real property in the school district in the then-current year, excluding carryover property as defined in section 319.301 of the Revised Code, multiplied by the annual levy, expressed in mills for each one dollar of taxable value, that was required to produce the annual dollar amount of the levy under this section in the prior year; provided, that the amount under division (A)(2)(b) of this section shall not be less than zero.

(B) ~~The resolution proposing the substitute levy shall specify the annual dollar amount the levy is to produce in its initial year; the first calendar year in which the levy will be due; and the term of the levy expressed in years, which may be any number not exceeding ten, or for a continuing period of time. The resolution shall specify the date of holding the election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and which shall be consistent with the requirements of section 3501.01 of the Revised Code. If two or more existing levies are to be included in a single substitute levy, but are not scheduled to expire in the same year, the resolution shall specify that the existing levies to be substituted shall not be levied after the year preceding the year in which the substitute levy is first imposed.~~

~~The resolution shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. A copy of the resolution shall immediately after its passage be certified to the county auditor in the manner provided by section 5705.195 of the Revised Code, and sections 5705.194 and 5705.196 of the Revised Code shall govern the arrangements for the submission of the question and other matters concerning the notice of election and the election, except as may be provided otherwise in this section.~~

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~~(C) The form of the ballot to be used at the election on the question of a levy under this section shall be as follows:~~

~~"Shall a tax levy substituting for an existing levy be imposed by the \_\_\_\_\_ (here insert name of school district) for the purpose of providing for the necessary requirements of the school district in the initial sum of \$ \_\_\_\_\_ (here insert the annual dollar amount the levy is to produce in its initial year), and a levy of taxes be made outside of the ten-mill limitation estimated by the county auditor to require \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$ \_\_\_\_\_ for each \$100,000 of the county auditor's appraised value for the initial year of the tax, for a period of \_\_\_\_\_ (here insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in \_\_\_\_\_ (first year the tax is to be levied), first due in calendar year \_\_\_\_\_ (first calendar year in which the tax shall be due), with the sum of such tax to increase only if and as new land or real property improvements not previously taxed by the school district are added to its tax list?"~~

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

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~~If the levy submitted is a proposal to substitute all or a portion of more than one existing levy, the form of the ballot may be changed so long as the ballot reflects the number of levies to be substituted and that none of the existing levies to be substituted will be levied after the year preceding the year in which the substitute levy is first imposed. The form of the ballot shall be modified by substituting the statement "Shall a tax levy substituting for an existing levy" with "Shall a tax levy substituting for existing levies" and adding the following statement after "added to its tax list?" and before "For the Tax Levy":~~

~~"If approved, any remaining tax years on any of the \_\_\_\_\_ (here insert the number of existing levies) existing levies will not be collected after \_\_\_\_\_ (here insert the current tax year or, if not the current tax year, the applicable tax year)."~~

~~(D) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.~~

~~(E) If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of education may make the necessary levy within the school district at the rate and for the purpose stated in the resolution. The tax levy shall be included in the next tax budget that is certified to the county budget commission.~~

~~(F)(C) A levy for a continuing period of time may be decreased pursuant to section 5705.261 of the Revised Code.~~

~~(G) A levy under this section substituting for all or a portion of one or more existing levies imposed under sections 5705.194 to 5705.197 of the Revised Code or under this section shall be treated as having renewed the levy or levies being substituted for purposes of the payments made~~

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Date JUNE 30, 2025

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~~under sections 5751.20 to 5751.22 of the Revised Code.~~

~~(H)(D)~~ After the approval of a levy on the current tax list and duplicate, and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

Sec. 5705.21. (A) At any time, the board of education of any city, local, exempted village, cooperative education, or joint vocational school district, by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation by levies on the current tax list will be insufficient to provide an adequate amount for the necessary requirements of the school district, that it is necessary to levy a tax in excess of such limitation for one of the purposes specified in division (A), (D), (F), (H), or (DD) of section 5705.19 of the Revised Code, for general permanent improvements, for the purpose of operating a cultural center, for the purpose of providing for school safety and security, or for the purpose of providing education technology, and that the question of such additional tax levy shall be submitted to the electors of the school district at a special election on a day to be specified in the resolution. In the case of a qualifying library levy for the support of a library association or private corporation, the question shall be submitted to the electors of the association library district. If the resolution states that the levy is for the purpose of operating a cultural center, the ballot shall state that the levy is "for the purpose of operating the \_\_\_\_\_ (name of cultural center)."

As used in this division, "cultural center" means a freestanding building, separate from a public school building, that is open to the public for educational, musical, artistic, and cultural purposes; "education technology" means, but is not limited to, computer hardware, equipment, materials, and accessories, equipment used for two-way audio or video, and software; "general permanent improvements" means permanent improvements without regard to the limitation of division (F) of section 5705.19 of the Revised Code that the improvements be a specific improvement or a class of improvements that may be included in a single bond issue; and "providing for school safety and security" includes but is not limited to providing for permanent improvements to provide or enhance security, employment of or contracting for the services of safety personnel, providing mental health services and counseling, or providing training in safety and security practices and responses.

A resolution adopted under this division shall be confined to a single purpose and shall specify the amount of the increase in rate that it is necessary to levy, the purpose of the levy, and the number of years during which the increase in rate shall be in effect. The number of years may be any number not exceeding five or, if the levy is for current expenses of the district or for general permanent improvements, for a continuing period of time.

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Date \_\_\_\_\_

*Mike DeWine*

Mike DeWine, Governor

(B)(1) The board of education of a qualifying school district, by resolution, may declare that it is necessary to levy a tax in excess of the ten-mill limitation for the purpose of paying the current expenses of partnering community schools and, if any of the levy proceeds are so allocated, of the district. A qualifying school district that is not a municipal school district may allocate all of the levy proceeds to partnering community schools. A municipal school district shall allocate a portion of the levy proceeds to the current expenses of the district. The resolution shall declare that the question of the additional tax levy shall be submitted to the electors of the school district at a special election on a day to be specified in the resolution. The resolution shall state the purpose of the levy, the rate of the tax expressed in mills for each one dollar of taxable value, the number of such mills to be levied for the current expenses of the partnering community schools and the number of such mills, if any, to be levied for the current expenses of the school district, the number of years the tax will be levied, and the first year the tax will be levied. The number of years the tax may be levied may be any number not exceeding ten years, or for a continuing period of time.

The levy of a tax for the current expenses of a partnering community school under this section and the distribution of proceeds from the tax by a qualifying school district to partnering community schools is hereby determined to be a proper public purpose.

(2)(a) If any portion of the levy proceeds are to be allocated to the current expenses of the qualifying school district, the form of the ballot at an election held pursuant to division (B) of this section shall be as follows:

"Shall a levy be imposed by the \_\_\_\_\_ (insert the name of the qualifying school district) for the purpose of current expenses of the school district and of partnering community schools, that the county auditor estimates will collect \$ \_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills for each \$1 of taxable value, of which \_\_\_\_\_ (insert the number of mills to be allocated to partnering community schools) mills is to be allocated to partnering community schools, which amounts to \$ \_\_\_\_\_ for each \$100,000 of the county auditor's ~~appraised-market~~ value, for \_\_\_\_\_ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), beginning \_\_\_\_\_ (insert first year the tax is to be levied), which will first be payable in calendar year \_\_\_\_\_ (insert the first calendar year in which the tax would be payable)?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

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(b) If all of the levy proceeds are to be allocated to the current expenses of partnering community schools, the form of the ballot shall be as follows:

"Shall a levy be imposed by the \_\_\_\_\_ (insert the name of the qualifying school district) for the purpose of current expenses of partnering community schools, that the county auditor estimates will collect \$ \_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills for each \$1 of taxable value which amounts to \$ \_\_\_\_\_ for each \$100,000 of the county auditor's ~~appraised-market~~ value, The above boxed and initialed text was disapproved.

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*Mike DeWine*

for \_\_\_\_\_ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), beginning \_\_\_\_\_ (insert first year the tax is to be levied), which will first be payable in calendar year \_\_\_\_\_ (insert the first calendar year in which the tax would be payable)?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

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(3) Upon each receipt of a tax distribution by the qualifying school district, the board of education shall credit the portion allocated to partnering community schools to the partnering community schools fund. All income from the investment of money in the partnering community schools fund shall be credited to that fund.

(a) If the qualifying school district is a municipal school district, the board of education shall distribute the partnering community schools amount among the then qualifying community schools not more than forty-five days after the school district receives and deposits each tax distribution. From each tax distribution, each such partnering community school shall receive a portion of the partnering community schools amount in the proportion that the number of its resident students bears to the aggregate number of resident students of all such partnering community schools as of the date of receipt and deposit of the tax distribution.

(b) If the qualifying school district is not a municipal school district, the board of education may distribute all or a portion of the amount in the partnering community schools fund during a fiscal year to partnering community schools on or before the first day of June of the preceding fiscal year. Each such partnering community school shall receive a portion of the amount distributed by the board from the partnering community schools fund during the fiscal year in the proportion that the number of its resident students bears to the aggregate number of resident students of all such partnering community schools as of the date the school district received and deposited the most recent tax distribution. On or before the fifteenth day of June of each fiscal year, the board of education shall announce an estimated allocation to partnering community schools for the ensuing fiscal year. The board is not required to allocate to partnering community schools the entire partnering community schools amount in the fiscal year in which a tax distribution is received and deposited in the partnering community schools fund. The estimated allocation shall be published on the web site of the school district and expressed as a dollar amount per resident student. The actual allocation to community schools in a fiscal year need not conform to the estimate published by the school district so long if the estimate was made in good faith.

Distributions by a school district under division (B)(3)(b) of this section shall be made in accordance with distribution agreements entered into by the board of education and each partnering community school eligible for distributions under this division. The distribution agreements shall be certified to the department of education each fiscal year before the thirtieth day of July. Each agreement shall provide for at least three distributions by the school district to the partnering community schools.

Date: 6/30/25

*Mike DeWine*



community school during the fiscal year and shall require the initial distribution be made on or before the thirtieth day of July.

(c) For the purposes of division (B) of this section, the number of resident students shall be the number of such students reported under section 3317.03 of the Revised Code and established by the department of education as of the date of receipt and deposit of the tax distribution.

(4) To the extent an agreement whereby the qualifying school district and a community school endorse each other's programs is necessary for the community school to qualify as a partnering community school under division (B)(6)(b) of this section, the board of education of the school district shall certify to the department of education the agreement along with the determination that such agreement satisfies the requirements of that division. The board's determination is conclusive.

(5) For the purposes of Chapter 3317. of the Revised Code or other laws referring to the "taxes charged and payable" for a school district, the taxes charged and payable for a qualifying school district that levies a tax under division (B) of this section includes only the taxes charged and payable under that levy for the current expenses of the school district, and does not include the taxes charged and payable for the current expenses of partnering community schools. The taxes charged and payable for the current expenses of partnering community schools shall not affect the calculation of "state education aid" as defined in section 5751.20 of the Revised Code.

(6) As used in division (B) of this section:

(a) "Qualifying school district" means a municipal school district, as defined in section 3311.71 of the Revised Code or a school district that contains within its territory a partnering community school.

(b) "Partnering community school" means a community school established under Chapter 3314. of the Revised Code that is located within the territory of the qualifying school district and meets one of the following criteria:

(i) If the qualifying school district is a municipal school district, the community school is sponsored by the district or is a party to an agreement with the district whereby the district and the community school endorse each other's programs;

(ii) If the qualifying school district is not a municipal school district, the community school is sponsored by a sponsor that was rated as "exemplary" in the ratings most recently published under section 3314.016 of the Revised Code before the resolution proposing the levy is certified to the board of elections.

(c) "Partnering community schools amount" means the product obtained, as of the receipt and deposit of the tax distribution, by multiplying the amount of a tax distribution by a fraction, the numerator of which is the number of mills per dollar of taxable value of the property tax to be allocated to partnering community schools, and the denominator of which is the total number of mills per dollar of taxable value authorized by the electors in the election held under division (B) of this section, each as set forth in the resolution levying the tax. If the resolution allocates all of the

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Date

Mike DeWine

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levy proceeds to partnering community schools, the "partnering schools amount" equals the amount of the tax distribution.

(d) "Partnering community schools fund" means a separate fund established by the board of education of a qualifying school district for the deposit of partnering community school amounts under this section.

(e) "Resident student" means a student enrolled in a partnering community school who is entitled to attend school in the qualifying school district under section 3313.64 or 3313.65 of the Revised Code. *RMO*

(f) "Tax distribution" means a distribution of proceeds of the tax authorized by division (B) of this section under section 321.24 of the Revised Code and distributions that are attributable to that tax under sections 323.156 and 4503.068 of the Revised Code or other applicable law.

(C) A resolution adopted under this section shall specify the date of holding the election, which shall not be earlier than ninety days after the adoption and certification of the resolution and which shall be consistent with the requirements of section 3501.01 of the Revised Code.

A resolution adopted under this section may propose to renew one or more existing levies imposed under division (A) or (B) of this section or to ~~increase or decrease~~ a single levy imposed under either such division.

If the board of education imposes one or more existing levies for the purpose specified in division (F) of section 5705.19 of the Revised Code, the resolution may propose to renew one or more of those existing levies, or to ~~increase or decrease~~ a single such existing levy, for the purpose of general permanent improvements.

If the resolution proposes to renew two or more existing levies, the levies shall be levied for the same purpose. The resolution shall identify those levies and the rates at which they are levied. The resolution also shall specify that the existing levies shall not be extended on the tax lists after the year preceding the year in which the renewal levy is first imposed, regardless of the years for which those levies originally were authorized to be levied.

If the resolution proposes to renew an existing levy imposed under division (B) of this section, the rates allocated to the qualifying school district and to partnering community schools each may be increased or decreased or remain the same, and the total rate may be ~~increased, decreased,~~ or remain the same. The resolution and notice of election shall specify the number of the mills to be levied for the current expenses of the partnering community schools and the number of the mills, if any, to be levied for the current expenses of the qualifying school district.

A resolution adopted under this section shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. A copy of the resolution shall immediately after its passing be certified, along with the county auditor's certification provided under section 5705.03 of the Revised Code, to the board of elections of the proper county in the manner provided by section 5705.25 of the Revised Code. That section shall govern the arrangements for the submission of such question and other matters

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concerning the election to which that section refers, including publication of notice of the election, except that the election shall be held on the date specified in the resolution. In the case of a resolution adopted under division (B) of this section, the publication of notice of that election shall state the number of the mills, if any, to be levied for the current expenses of partnering community schools and the number of the mills to be levied for the current expenses of the qualifying school district. If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of education may make the necessary levy within the school district or, in the case of a qualifying library levy for the support of a library association or private corporation, within the association library district, at the additional rate, or at any lesser rate in excess of the ten-mill limitation on the tax list, for the purpose stated in the resolution. A levy for a continuing period of time may be reduced pursuant to section 5705.261 of the Revised Code. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

(D)(1) After the approval of a levy on the current tax list and duplicate for current expenses, for recreational purposes, for community centers provided for in section 755.16 of the Revised Code, or for a public library of the district under division (A) of this section, and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy.

(2) After the approval of a levy for general permanent improvements for a specified number of years or for permanent improvements having the purpose specified in division (F) of section 5705.19 of the Revised Code, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy remaining to be collected in each year over a period of five years after the issuance of the notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(3) After approval of a levy for general permanent improvements for a continuing period of time, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected in each year over a specified period of years, not exceeding ten, after the issuance of the notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed ten years, and may have a principal payment in the year of their issuance.

(4) After the approval of a levy on the current tax list and duplicate under division (B) of this section, and prior to the time when the first tax collection from the levy can be made, the board of

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education may anticipate a fraction of the proceeds of the levy for the current expenses of the school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of the levy proceeds to be allocated to partnering community schools under that division shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(E) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(F) The board of education of any school district that levies a tax under this section for the purpose of providing for school safety and security may report to the department of education how the district is using revenue from that tax.

The board of education of any school district that proposes to levy a tax for the purpose of providing for school safety and security may share the proceeds of the tax with chartered nonpublic schools, as defined by section 3310.01 of the Revised Code, that are located in the territory of the school district as provided in this division. The resolution levying the tax and the form of the ballot shall state that proceeds from the levy are to be shared with chartered nonpublic schools and shall state the percentage of the proceeds that is to be shared with those schools.

If a percentage of the proceeds of such a tax are to be shared with chartered nonpublic schools under this division, such proceeds shall be shared with all chartered nonpublic schools located in the territory of the school district. Of the percentage of the proceeds to be shared with chartered nonpublic schools, each such school shall receive an amount that bears the same proportion of that percentage that the number of resident students attending that school bears to the total number of resident students attending all such schools in the territory of the school district. For the purposes of this section, a resident student is a student enrolled in a chartered nonpublic school located in the territory of the school district who is entitled to attend school in the school district under section 3313.64 or 3313.65 of the Revised Code.

All proceeds of the levy shall be credited to a fund of the school district created for that purpose, and the board of education shall pay each chartered nonpublic school its share of the proceeds from that fund not less frequently than once after each settlement of taxes under divisions (A) and (C) of section 321.24 of the Revised Code. Any chartered nonpublic school receiving payments under this section shall use all of such payments only for providing for school safety and security.

Sec. 5705.212. (A)(1) The board of education of any school district, at any time and by a vote of two-thirds of all of its members, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the

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present and future requirements of the school district, that it is necessary to levy not more than five taxes in excess of that limitation for current expenses, and that each of the proposed taxes first will be levied in a different year, over a specified period of time. The board shall identify the taxes proposed under this section as follows: the first tax to be levied shall be called the "original tax." Each tax subsequently levied shall be called an "incremental tax." The rate of each incremental tax shall be identical, but the rates of such incremental taxes need not be the same as the rate of the original tax. The resolution also shall state that the question of these additional taxes shall be submitted to the electors of the school district at a special election. The resolution shall specify separately for each tax proposed: the amount of the increase in rate that it is necessary to levy, expressed separately for the original tax and each incremental tax; that the purpose of the levy is for current expenses; the number of years during which the original tax shall be in effect; a specification that the last year in which the original tax is in effect shall also be the last year in which each incremental tax shall be in effect; and the year in which each tax first is proposed to be levied. The original tax may be levied for any number of years not exceeding ten, or for a continuing period of time. The resolution shall specify the date of holding the special election, which shall not be earlier than ninety days after the adoption and certification of the resolution and shall be consistent with the requirements of section 3501.01 of the Revised Code.

(2) The board of education, by a vote of two-thirds of all of its members, may adopt a resolution proposing to renew taxes levied other than for a continuing period of time under division (A)(1) of this section. Such a resolution shall provide for levying a tax and specify all of the following:

- (a) That the tax shall be called and designated on the ballot as a renewal levy;
- (b) The rate of the renewal tax, which shall be a single rate that combines the rate of the original tax and each incremental tax into a single rate. The rate of the renewal tax shall not exceed the aggregate rate of the original and incremental taxes.
- (c) The number of years, not to exceed ten, that the renewal tax will be levied, or that it will be levied for a continuing period of time;
- (d) That the purpose of the renewal levy is for current expenses;
- (e) Subject to the certification and notification requirements of section 5705.251 of the Revised Code, that the question of the renewal levy shall be submitted to the electors of the school district at the general election held during the last year the original tax may be extended on the real and public utility property tax list and duplicate or at a special election held during the ensuing year.

(3) A resolution adopted under division (A)(1) or (2) of this section shall go into immediate effect upon its adoption and no publication of the resolution is necessary other than that provided for in the notice of election. Immediately after its adoption, a copy of the resolution shall be certified to the board of elections of the proper county in the manner provided by division (A) of section 5705.251 of the Revised Code, and that division shall govern the arrangements for the submission of the question and other matters concerning the election to which that section refers. The election shall

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be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the taxes or a renewal tax, the board of education, if the original or a renewal tax is authorized to be levied for the current year, immediately may make the necessary levy within the school district at the authorized rate, or at any lesser rate in excess of the ten-mill limitation, for the purpose stated in the resolution. No tax shall be imposed prior to the year specified in the resolution as the year in which it is first proposed to be levied. The rate of the original tax and the rate of each incremental tax shall be cumulative, so that the aggregate rate levied in any year is the sum of the rates of both the original tax and all incremental taxes levied in or prior to that year under the same proposal. A tax levied for a continuing period of time under this section may be reduced pursuant to section 5705.261 of the Revised Code.

(B) Notwithstanding section 133.30 of the Revised Code, after the approval of a tax to be levied in the current or the succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not to exceed fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years; and the amount necessary to pay the interest and principal as the anticipation notes mature shall be deemed appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount.

If the auditor of state has certified a deficit pursuant to section 3313.483 of the Revised Code, the notes authorized under this section may be sold in accordance with Chapter 133. of the Revised Code, except that the board may sell the notes after providing a reasonable opportunity for competitive bidding.

(C)(1) The board of education of a qualifying school district, at any time and by a vote of two-thirds of all its members, may declare by resolution that it is necessary to levy not more than five taxes in excess of the ten-mill limitation for the current expenses of partnering community schools and, if any of the levy proceeds are so allocated, of the school district, and that each of the proposed taxes first will be levied in a different year, over a specified period of time. A qualifying school district that is not a municipal school district may allocate all of the levy proceeds to partnering community schools. A municipal school district shall allocate a portion of the levy proceeds to the current expenses of the district. The board shall identify the taxes proposed under this division in the same manner as in division (A)(1) of this section. The rate of each incremental tax shall be identical, but the rates of such incremental taxes need not be the same as the rate of the original tax. In addition to the specifications required of the resolution in division (A) of this section, the resolution shall state the number of the mills to be levied each year for the current expenses of the partnering community schools and the number of the mills, if any, to be levied each year for the current expenses of the school district. The number of mills for the current expenses of partnering community schools and the number of mills for the current expenses of the school district shall be approved by the board of education.

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community schools shall be the same for each of the incremental taxes, and the number of mills for the current expenses of the qualifying school district shall be the same for each of the incremental taxes.

The levy of taxes for the current expenses of a partnering community school under division (C) of this section and the distribution of proceeds from the tax by a qualifying school district to partnering community schools is hereby determined to be a proper public purpose.

(2) The board of education, by a vote of two-thirds of all of its members, may adopt a resolution proposing to renew taxes levied other than for a continuing period of time under division (C)(1) of this section. In such a renewal levy, the rates allocated to the qualifying school district and to partnering community schools each may be increased or decreased or remain the same, and the total rate may be ~~increased, decreased,~~ or remain the same. In addition to the requirements of division (A)(2) of this section, the resolution shall state the number of the mills to be levied for the current expenses of the partnering community schools and the number of the mills to be levied for the current expenses of the school district.

(3) A resolution adopted under division (C)(1) or (2) of this section is subject to the rules and procedures prescribed by division (A)(3) of this section.

(4) The proceeds of each tax levied under division (C)(1) or (2) of this section shall be credited and distributed in the manner prescribed by division (B)(3) of section 5705.21 of the Revised Code, and divisions (B)(4), (5), and (6) of that section apply to taxes levied under division (C) of this section.

(5) Notwithstanding section 133.30 of the Revised Code, after the approval of a tax to be levied under division (C)(1) or (2) of this section, in the current or succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy for the current expenses of the qualifying school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of levy proceeds to be allocated to partnering community schools shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years. The amount necessary to pay the interest and principal as the anticipation notes mature shall be deemed appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount.

If the auditor of state has certified a deficit pursuant to section 3313.483 of the Revised Code, the notes authorized under this section may be sold in accordance with Chapter 133. of the Revised Code, except that the board may sell the notes after providing a reasonable opportunity for

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competitive bidding.

As used in division (C) of this section, "qualifying school district" and "partnering community schools" have the same meanings as in section 5705.21 of the Revised Code.

(D) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(E) When a school board certifies a resolution to the county auditor under division (B)(1) of section 5705.03 of the Revised Code proposing to levy a tax under division (A)(1) or (C)(1) of this section, the county auditor shall certify, in addition to the other information the auditor is required to certify under that section, an estimate of both the levy's annual collections for the tax year for which the original tax applies and the levies' aggregate annual collections for the tax year for which the final incremental tax applies, in both cases rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the county auditor under division (A) of section 319.28 of the Revised Code. If a school district is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the district is located the current tax valuation for the portion of the district in that county.

Sec. 5705.213. (A)(1) The board of education of any school district, at any time and by a vote of two-thirds of all of its members, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district and that it is necessary to levy a tax in excess of that limitation for current expenses. The resolution also shall state that the question of the additional tax shall be submitted to the electors of the school district at a special election. The resolution shall specify, for each year the levy is in effect, the amount of money that the levy is proposed to raise, which may, for years after the first year the levy is made, be expressed in terms of a dollar or percentage increase over the prior year's amount. The resolution also shall specify that the purpose of the levy is for current expenses, the number of years during which the tax shall be in effect which may be for any number of years not exceeding ten, and the year in which the tax first is proposed to be levied. The resolution shall specify the date of holding the special election, which shall not be earlier than ninety-five days after the adoption and certification of the resolution to the county auditor and not earlier than ninety days after certification to the board of elections. The date of the election shall be consistent with the requirements of section 3501.01 of the Revised Code.

(2) The board of education, by a vote of two-thirds of all of its members, may adopt a resolution proposing to renew a tax levied under division (A)(1) of this section. Such a resolution shall provide for levying a tax and specify all of the following:

- (a) That the tax shall be called and designated on the ballot as a renewal levy;
- (b) The amount of the renewal tax, which shall be no more than the amount of tax levied during the last year the tax being renewed is authorized to be in effect;
- (c) The number of years, not to exceed ten, that the renewal tax will be levied, and the date when the tax will be levied.

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be levied for a continuing period of time;

(d) That the purpose of the renewal levy is for current expenses;

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(e) Subject to the certification and notification requirements of section 5705.251 of the Revised Code, that the question of the renewal levy shall be submitted to the electors of the school district at the general election held during the last year the tax being renewed may be extended on the real and public utility property tax list and duplicate or at a special election held during the ensuing year.

(3) A resolution adopted under division (A)(1) or (2) of this section shall go into immediate effect upon its adoption and no publication of the resolution is necessary other than that provided for in the notice of election. Immediately after its adoption, a copy of the resolution shall be certified to the county auditor of the proper county, who shall, within ten days, calculate and certify to the board of education the estimated levy, for the first year, and for each subsequent year for which the tax is proposed to be in effect. The estimates shall be made both in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value. In making the estimates, the auditor shall assume that the amount of the tax list remains throughout the life of the levy, the same as the tax list most recently certified by the county auditor under division (A) of section 319.28 of the Revised Code.

If the board desires to proceed with the submission of the question, it shall certify its resolution, with the estimated tax levy expressed in mills for each one dollar of taxable value and dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value for each year that the tax is proposed to be in effect, to the board of elections of the proper county in the manner provided by division (A) of section 5705.251 of the Revised Code. Section 5705.251 of the Revised Code shall govern the arrangements for the submission of the question and other matters concerning the election to which that section refers. The election shall be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the tax, and if the tax is authorized to be levied for the current year, the board of education immediately may make the additional levy necessary to raise the amount specified in the resolution or a lesser amount for the purpose stated in the resolution.

(4) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(B) Notwithstanding section 133.30 of the Revised Code, after the approval of a tax to be levied in the current or the succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not to exceed fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years; and the amount necessary to pay the interest and principal as the anticipation notes mature ~~shall be deemed~~

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appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount.

If the auditor of state has certified a deficit pursuant to section 3313.483 of the Revised Code, the notes authorized under this section may be sold in accordance with Chapter 133. of the Revised Code, except that the board may sell the notes after providing a reasonable opportunity for competitive bidding.

Sec. 5705.215. (A) The governing board of an educational service center that is the taxing authority of a county school financing district, upon receipt of identical resolutions adopted within a sixty-day period by a majority of the members of the board of education of each school district that is within the territory of the county school financing district, may submit a tax levy to the electors of the territory in the same manner as a school board may submit a levy under division (C) of section 5705.21 of the Revised Code, except that:

(1) The levy may be for a period not to exceed ten years, or, if the levy is solely for the purpose or purposes described in division (A)(2)(a), (c), or (f) of this section, for a continuing period of time.

(2) The purpose of the levy shall be one or more of the following:

(a) For current expenses for the provision of special education and related services within the territory of the district;

(b) For permanent improvements within the territory of the district for special education and related services;

(c) For current expenses for specified educational programs within the territory of the district;

(d) For permanent improvements within the territory of the district for specified educational programs;

(e) For permanent improvements within the territory of the district;

(f) For current expenses for school safety and security and mental health services, including training and employment of or contracting for the services of safety personnel, mental health personnel, social workers, and counselors.

(B) If the levy provides for but is not limited to current expenses, the resolutions shall apportion the annual rate of the levy between current expenses and the other purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for current expenses and the other purposes shall be limited by that apportionment.

(C) Prior to the application of section 319.301 of the Revised Code, the rate of a levy that is limited to, or to the extent that it is apportioned to, purposes other than current expenses shall be reduced in the same proportion in which the district's total valuation increases during the life of the levy because of additions to such valuation that have resulted from improvements added to the tax list and duplicate.

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(D) After the approval of a county school financing district levy under this section, the taxing authority may anticipate a fraction of the proceeds of such levy and may from time to time during the life of such levy, but in any given year prior to the time when the tax collection from such levy can be made for that year, issue anticipation notes in an amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected in each year up to a period of five years after the date of the issuance of such notes, less an amount equal to the proceeds of such levy obligated for each year by the issuance of anticipation notes, provided that the total amount maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of the levy for that year. Each issue of notes shall be sold as provided in Chapter 133. of the Revised Code, and shall, except for the limitation that the total amount of such notes maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of such levy for that year, mature serially in substantially equal installments during each year over a period not to exceed five years after their issuance.

(E)(1) In a resolution to be submitted to the taxing authority of a county school financing district under division (A) of this section calling for a ballot issue on the question of the levying of a tax for a continuing period of time by the taxing authority, the board of education of a school district that is part of the territory of the county school financing district also may propose to reduce the rate of one or more of that school district's property taxes levied for a continuing period of time in excess of the ten-mill limitation. The reduction in the rate of a property tax may be any amount, not exceeding the rate at which the tax is authorized to be levied. The reduction in the rate of a tax shall first take effect in the same year that the county school financing district tax takes effect, and shall continue for each year that the county school financing district tax is in effect. A board of education's resolution proposing to reduce the rate of one or more of its school district property taxes shall, in addition to including information required for a resolution under division (B)(1) of section 5705.03 of the Revised Code, specifically identify each such tax and shall state for each tax the maximum rate at which it currently may be levied and the maximum rate at which it could be levied after the proposed reduction, expressed in mills for each one dollar of taxable value.

Before submitting the resolution to the taxing authority of the county school financing district, the board of education of the school district shall certify a copy of it to the tax commissioner and the county auditor. The county auditor shall certify to the board all information required under division (B)(2) of section 5705.03 of the Revised Code, in the manner required under that division, and both of the following:

(a) An estimate of the levy's annual collections beginning for the first year for which the reduction applies, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the reduced levy the same as the amount of the tax list most recently certified by the county auditor under division (A) of section 319.28 of the Revised Code.

If a school district is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the district is located the current tax valuation for

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