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may be applied in partial satisfaction of that amount. If the amount refundable is greater than the amount stated on the order, the amount remaining after satisfaction of the order shall be refunded.

(E) The tax commissioner shall charge each respective judgment creditor a fee of fifteen dollars for the commissioner's cost in applying refunds to satisfy an order of garnishment.

(F) If the tax commissioner receives multiple orders of garnishment of property, other than personal earnings for amounts owed by the same person, the commissioner shall satisfy the orders in the sequence they were received.

(G) The tax commissioner may adopt rules to implement this section, including rules to apportion the amount of a tax return available to satisfy an order of garnishment in the case of persons filing a joint return who do not jointly owe the debt or certified claim.

Sec. 5747.13. (A) If any employer collects the tax imposed by section 5747.02 or under Chapter 5748. of the Revised Code and fails to remit the tax as required by law, or fails to collect the tax, the employer is personally liable for any amount collected that the employer fails to remit, or any amount that the employer fails to collect. If any taxpayer fails to file a return or fails to pay the tax imposed by section 5747.02 or under Chapter 5748. of the Revised Code, the taxpayer is personally liable for the amount of the tax.

If any employer, taxpayer, qualifying entity, or electing pass-through entity required to file a return under this chapter fails to file the return within the time prescribed, files an incorrect return, fails to remit the full amount of the taxes due for the period covered by the return, or fails to remit any additional tax due as a result of a reduction in the amount of the credit allowed under division (B) of section 5747.05 of the Revised Code together with interest on the additional tax within the time prescribed by that division, the tax commissioner may make an assessment against any person liable for any deficiency for the period for which the return is or taxes are due, based upon any information in the commissioner's possession.

An assessment issued against either the employer or the taxpayer pursuant to this section shall not be considered an election of remedies or a bar to an assessment against the other for failure to report or pay the same tax. No assessment shall be issued against any person if the tax actually has been paid by another.

No assessment shall be made or issued against an employer, a taxpayer, a qualifying entity, or an electing pass-through entity more than four years after the final date the return subject to assessment was required to be filed or the date the return was filed, whichever is later. However, the commissioner may assess any balance due as the result of a reduction in the credit allowed under division (B) of section 5747.05 of the Revised Code, including applicable penalty and interest, within four years of the date on which the taxpayer reports a change in either the portion of the taxpayer's adjusted gross income subjected to an income tax or tax measured by income in another state or the District of Columbia, or the amount of liability for an income tax or tax measured by income to another state or the District of Columbia, as required by division (B)(4) of section 5747.05 of the Revised Code. Such time limits may be extended if both the employer, taxpayer, qualifying

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qualifying student.

(2) "Qualifying student" means a student who is exempt from the compulsory attendance law for the purpose of home education under section 3321.042 of the Revised Code for the school year.

(3) "Education expenses" means expenses or fees for any of the following items used directly for home education of a qualifying student: books, supplementary materials, supplies, computer software, applications, or subscriptions. "Education expenses" does not include expenses or fees for computers or similar electronic devices or accessories thereto. "Education expenses" does not include any expenses paid from a scholarship account authorized by section 3310.24 of the Revised Code.

(B) There is hereby allowed a nonrefundable credit against a qualifying taxpayer's aggregate tax liability under section 5747.02 of the Revised Code equal to the lesser of two hundred fifty dollars multiplied by the number of the taxpayer's qualifying students or the amount of education expenses incurred by the taxpayer in the taxable year for the benefit of one or more of the taxpayer's qualifying students. The credit shall be claimed in the order required under section 5747.98 of the Revised Code.

The tax commissioner may request that a qualifying taxpayer claiming a credit under this section furnish information as is necessary to support the claim for the credit under this section, and no credit shall be allowed unless the requested information is provided.

Sec. 5747.85. (A) As used in this section:

(1) "Homeownership savings account" and "program period" have the same meanings as in section 135.70 of the Revised Code.

(2) "Account owner" means "eligible participant" as defined by section 135.70 of the Revised Code.

(3) "Contributor" means the account owner or a parent, spouse, sibling, stepparent, or grandparent of the account owner who deposits funds into the homeownership savings account.

(4) "Lifetime contribution limit" means twenty-five thousand dollars of contributions per contributor per homeownership savings account. If an account owner opens one or more additional homeownership savings accounts, a contributor's lifetime contribution limit for the additional accounts shall be reduced by any contributions previously made by the contributor to an account owned by that account owner.

(5) "Eligible expenses" means unreimbursed expenses paid by the account owner for home purchase costs for the account owner's primary residence and account fees imposed on the account owner.

(6) "Primary residence" means a homestead located in this state that is or will be the account owner's principal place of residence at the time the eligible expenses are incurred and for which the account owner receives or will receive a reduction in real property taxes or manufactured home taxes under division ~~(B)~~(B)(2) of section 323.152 of the Revised Code.

(7) "Homestead" means a homestead, as defined in section 323.151 of the Revised Code, or

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Code or the lump sum retirement income credits under divisions (C), (D), and (E) of that section;

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

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

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

~~The campaign contribution credit under section 5747.29 of the Revised Code;~~

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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(5) Section 5748.081 of the Revised Code;

(6) Section 5748.09 of the Revised Code.

(B) "Individual" means an individual subject to the tax levied by section 5747.02 of the Revised Code.

(C) ~~"Estate" means an estate subject to the tax levied by section 5747.02 of the Revised Code.~~ "The county auditor's market" and "estimated effective rate" have the same meanings as in section 5705.01 of the Revised Code. RMD

(D) "Taxable year" means a taxable year as defined in division (M) of section 5747.01 of the Revised Code.

(E) "Taxable income" means:

(1) ~~In the case of an individual,~~ one of the following, as specified in the resolution imposing the tax:

(a)(1) Modified adjusted gross income for the taxable year, as defined in section 5747.01 of the Revised Code, less the exemptions provided by section 5747.025 of the Revised Code;

(b)(2) Wages, salaries, tips, and other employee compensation to the extent included in modified adjusted gross income as defined in section 5747.01 of the Revised Code, and net earnings from self-employment, as defined in section 1402(a) of the Internal Revenue Code, to the extent included in modified adjusted gross income.

(2) ~~In the case of an estate, taxable income for the taxable year as defined in division (S) of section 5747.01 of the Revised Code.~~

(F) "Resident" of the school district means:

(1) ~~An~~ an individual who is a resident of this state as defined in division (I) of section 5747.01 of the Revised Code during all or a portion of the taxable year and who, during all or a portion of such period of state residency, is domiciled in the school district or lives in and maintains a permanent place of abode in the school district;

(2) ~~An estate of a decedent who, at the time of death, was domiciled in the school district.~~

(G) "School district income" means:

(1) ~~With respect to an individual,~~ the portion of the taxable income of an individual that is received by the individual during the portion of the taxable year that the individual is a resident of the school district and the school district income tax is in effect in that school district. An individual may have school district income with respect to more than one school district.

(2) ~~With respect to an estate, the taxable income of the estate for the portion of the taxable year that the school district income tax is in effect in that school district.~~

(H) "Taxpayer" means an individual ~~or estate~~ having school district income upon which a school district income tax is imposed.

(I) "School district purposes" means any of the purposes for which a tax may be levied pursuant to division (A) of section 5705.21 of the Revised Code, including the combined purposes authorized by section 5705.217 of the Revised Code.

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(J) "The county auditor's appraised value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 5748.02. (A) The board of education of any school district, except a joint vocational school district, may declare, by resolution, the necessity of raising annually a specified amount of money for school district purposes. The resolution shall specify whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in divisions (E)(1)(a) and division (E)(1) or (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E)(1)(b) of that section. A copy of the resolution shall be certified to the tax commissioner no later than one hundred days prior to the date of the election at which the board intends to propose a levy under this section. Upon receipt of the copy of the resolution, the tax commissioner shall estimate both of the following:

(1) The property tax rate that would have to be imposed in the current year by the district to produce an equivalent amount of money;

(2) The income tax rate that would have had to have been in effect for the current year to produce an equivalent amount of money from a school district income tax.

Within ten days of receiving the copy of the board's resolution, the commissioner shall prepare these estimates and certify them to the board. Upon receipt of the certification, the board may adopt a resolution proposing an income tax under division (B) of this section at the estimated rate contained in the certification rounded to the nearest one-fourth of one per cent. The commissioner's certification applies only to the board's proposal to levy an income tax at the election for which the board requested the certification. If the board intends to submit a proposal to levy an income tax at any other election, it shall request another certification for that election in the manner prescribed in this division.

(B)(1) Upon the receipt of a certification from the tax commissioner under division (A) of this section, a majority of the members of a board of education may adopt a resolution proposing the levy of an annual tax for school district purposes on school district income. The proposed levy may be for a continuing period of time or for a specified number of years. The resolution shall set forth the purpose for which the tax is to be imposed, the rate of the tax, which shall be the rate set forth in the commissioner's certification rounded to the nearest one-fourth of one per cent, the number of years the tax will be levied or that it will be levied for a continuing period of time, the date on which the tax shall take effect, which shall be the first day of January of any year following the year in which the question is submitted, and the date of the election at which the proposal shall be submitted to the electors of the district, which shall be on the date of a primary, general, or special election the date of which is consistent with section 3501.01 of the Revised Code. The resolution shall specify whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in divisions (E)(1)(a) and division (E)(1) or (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E)(1)(b) of that section. The specification shall be the same as the specification in the resolution adopted and certified under division (A) of this

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section.

If the tax is to be levied for current expenses and permanent improvements, the resolution shall apportion the annual rate of the tax. The apportionment may be the same or different for each year the tax is levied, but the respective portions of the rate actually levied each year for current expenses and for permanent improvements shall be limited by the apportionment.

If the board of education currently imposes an income tax pursuant to this chapter that is due to expire and a question is submitted under this section for a proposed income tax to take effect upon the expiration of the existing tax, the board may specify in the resolution that the proposed tax renews the expiring tax. Two or more expiring income taxes may be renewed under this paragraph if the taxes are due to expire on the same date. If the tax rate being proposed is no higher than the total tax rate imposed by the expiring tax or taxes, the resolution may state that the proposed tax is not an additional income tax.

(2) A board of education adopting a resolution under division (B)(1) of this section proposing a school district income tax for a continuing period of time and limited to the purpose of current expenses may propose in that resolution to reduce the rate or rates of one or more of the school district's property taxes levied for a continuing period of time in excess of the ten-mill limitation for the purpose of current expenses. 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 for the tax year that includes the day on which the school district income tax first takes effect, and shall continue for each tax year that both the school district income tax and the property tax levy are in effect.

In addition to the matters required to be set forth in the resolution under division (B)(1) of this section, a resolution containing a proposal to reduce the rate of one or more property taxes shall state for each such tax the maximum rate at which it currently may be levied and the maximum rate at which the tax could be levied after the proposed reduction, expressed in mills for each one dollar of taxable value, and that the tax is levied for a continuing period of time.

A board proposing to reduce the rate of one or more property taxes under division (B)(2) of this section shall comply with division (B) of section 5705.03 of the Revised Code. In addition to the amounts required in division (B)(2) of that section, the county auditor shall certify to the board the levy's effective rate for both the last year before the levy's proposed reduction and the first year that the reduction applies, both expressed in dollars for each one hundred thousand dollars of the county auditor's appraised-market value. *RMG*

If a board of education proposes to reduce the rate of one or more property taxes under division (B)(2) of this section, the board, when it makes the certification required under division (A) of this section, shall designate the specific levy or levies to be reduced, the maximum rate at which each levy currently is authorized to be levied, and the rate by which each levy is proposed to be reduced. The tax commissioner, when making the certification to the board under division (A) of this section, also shall certify the reduction in the total effective tax rate for current expenses for

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	FOR THE TAX	
	AGAINST THE TAX	"

(B)(1) If the question submitted to electors proposes a school district income tax only on ~~the taxable income of individuals~~ as defined in division ~~(E)(1)(b)~~ (E)(2) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals ~~and of estates~~."

(2) If the question submitted to electors proposes to renew one or more expiring income tax levies, the ballot shall be modified by adding the following language immediately after the name of the school district that would impose the tax: "to renew an income tax (or income taxes) expiring at the end of _____ (state the last year the existing income tax or taxes may be levied)."

(3) If the question includes a proposal under division (B)(2) of section 5748.02 of the Revised Code to reduce the rate of one or more school district property taxes, the ballot shall state that the purpose of the school district income tax is for current expenses, and the form of the ballot shall be modified by adding the following language immediately after the statement of the purpose of the proposed income tax: ", and shall the rate of an existing tax on property, currently levied for the purpose of current expenses at the rate of _____ mills, be REDUCED to _____ mills for each \$1 of taxable value, which amounts to a reduction from \$ _____ (effective rate) to \$ _____ (effective rate) for each \$100,000 of the county auditor's appraised market value, that the county auditor estimates will collect \$ _____ annually, the reduction continuing until any such time as the income tax is repealed." In lieu of "for the tax" and "against the tax," the phrases "for the issue" and "against the issue," respectively, shall be used. If a board of education proposes a reduction in the rates of more than one tax, the ballot language shall be modified accordingly to express the rates at which those taxes currently are levied and the rates to which the taxes will be reduced.

(C) The board of elections shall certify the results of the election to the board of education and to the tax commissioner. If a majority of the electors voting on the question vote in favor of it, the income tax, the applicable provisions of Chapter 5747. of the Revised Code, and the reduction in the rate or rates of existing property taxes if the question included such a reduction shall take effect on the date specified in the resolution. If the question approved by the voters includes a reduction in the rate of a school district property tax, the board of education shall not levy the tax at a rate greater than the rate to which the tax is reduced, unless the school district income tax is repealed in an election under section 5748.04 of the Revised Code.

(D) If the rate at which a property tax is levied and collected is reduced pursuant to a question approved under this section, the tax commissioner shall compute the percentage required to be computed for that tax under division (D) of section 319.301 of the Revised Code each year the rate is reduced as if the tax had been levied in the preceding year at the rate at which it has been

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	For repeal of the income tax	
	Against repeal of the income tax	"

(B)(1) If the tax is imposed on taxable income as defined in division ~~(E)(1)(b)~~(E)(2) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax currently is levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals ~~and estates~~."

(2) If the rate of one or more property tax levies was reduced for the duration of the income tax levy pursuant to division (B)(2) of section 5748.02 of the Revised Code, the form of the ballot shall be modified by adding the following language immediately after "repealed": ", and shall the rate of an existing tax on property for the purpose of current expenses, which rate was reduced for the duration of the income tax, be INCREASED from _____ mills to _____ mills for each \$1 of taxable value which amounts to an increase from \$ _____ (effective rate) to \$ _____ (effective rate) for each \$100,000 of the county auditor's appraised market value, that the county auditor estimates will collect \$ _____ annually, beginning in _____ (state the first year for which the rate of the property tax will increase)." In lieu of "for repeal of the income tax" and "against repeal of the income tax," the phrases "for the issue" and "against the issue," respectively, shall be substituted.

(3) If the rate of more than one property tax was reduced for the duration of the income tax, the ballot language shall be modified accordingly to express the rates at which those taxes currently are levied and the rates to which the taxes would be increased.

(C) The question covered by the petition shall be submitted as a separate proposition, but it may be printed on the same ballot with any other proposition submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question vote in favor of it, the result shall be certified immediately after the canvass by the board of elections to the board of education of the school district and the tax commissioner, who shall thereupon, after the current year, cease to levy the tax, except that if notes have been issued pursuant to section 5748.05 of the Revised Code the tax commissioner shall continue to levy and collect under authority of the election authorizing the levy an annual amount, rounded upward to the nearest one-fourth of one per cent, as will be sufficient to pay the debt charges on the notes as they fall due.

(D) If a school district income tax repealed pursuant to this section was approved in conjunction with a reduction in the rate of one or more school district property taxes as provided in division (B)(2) of section 5748.02 of the Revised Code, then each such property tax may be levied after the current year at the rate at which it could be levied prior to the reduction, subject to any adjustments required by the county budget commission pursuant to Chapter 5705. of the Revised Code. Upon the repeal of a school district income tax under this section, the board of education may resume levying a property tax, the rate of which has been reduced pursuant to a question approved under section 5748.02 of the Revised Code, at the rate the board originally was authorized to levy the tax. A reduction in the rate of a property tax under section 5748.02 of the Revised Code is a

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requirements of the school district; that it is necessary to issue general obligation bonds of the school district for specified permanent improvements and to levy an additional tax in excess of the ten-mill limitation to pay the debt charges on the bonds and any anticipatory securities; and that the question of the bonds and taxes shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

(1) The purpose for which the school district income tax is to be imposed and the rate of the tax, which shall be the rate set forth in the tax commissioner's certification rounded to the nearest one-fourth of one per cent;

(2) Whether the income that is to be subject to the tax is taxable income ~~of individuals and estates as defined in divisions (E)(1)(a) and division (E)(1) or (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E)(1)(b) of that section.~~ The specification shall be the same as the specification in the resolution adopted and certified under division (A) of this section.

(3) The number of years the tax will be levied, or that it will be levied for a continuing period of time;

(4) The date on which the tax shall take effect, which shall be the first day of January of any year following the year in which the question is submitted;

(5) The amount of the estimated average annual property 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, as certified by the county auditor under division (A) of this section.

(C) A resolution adopted under division (B) of 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. Immediately after its adoption and at least ninety days prior to the election at which the question will appear on the ballot, the board of education shall certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections of the proper county. The board of education shall send to the tax commissioner a copy of the resolution adopted under division (B) of this section and certified to the board of elections. The board of elections shall make the arrangements for the submission of the question to the electors of the school district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the district for the election of county officers.

The resolution shall be put before the electors as one ballot question, with a majority vote indicating approval of the school district income tax, the bond issue, and the levy to pay debt charges on the bonds and any anticipatory securities. The board of elections shall publish the notice of the election in a newspaper of general circulation in the school district 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, it also shall post notice of the election on its

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web site for thirty days prior to the election. The notice of election shall state all of the following:

- (1) The questions to be submitted to the electors;
 - (2) The rate of the school district income tax;
 - (3) The principal amount of the proposed bond issue;
 - (4) The permanent improvements for which the bonds are to be issued;
 - (5) The maximum number of years over which the principal of the bonds may be paid;
 - (6) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor, and expressed 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; *nmv*
 - (7) The time and place of the special election.
- (D) The form of the ballot on a question submitted to the electors under this section shall be as follows:

"Shall the _____ school district be authorized to do both of the following:

(1) Impose an annual income tax of _____ (state the proposed rate of tax) on the school district income of individuals ~~and of estates~~, for _____ (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning _____ (state the date the tax would first take effect), for the purpose of _____ (state the purpose of the tax)?

(2) Issue bonds for the purpose of _____ in the principal amount of \$_____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation estimated by the county auditor to average over the bond repayment period _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's appraised-market value, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

	FOR THE INCOME TAX AND BOND ISSUE	
	AGAINST THE INCOME TAX AND BOND ISSUE	"

(E) If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division ~~(E)(1)(b)~~ (E)(2) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals ~~and of estates~~."

(F) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor of the county in which the school district is located. If a majority of the electors voting on the question vote in favor of it, the income tax and the applicable provisions of Chapter 5747. of the Revised Code shall take effect on the date specified in the resolution, and the board of education may proceed with issuance of the bonds and with the levy and collection of the property taxes to pay debt charges on the bonds, at the additional rate or any lesser

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and the county auditor not later than one hundred days prior to the date of the special election at which the board intends to propose the income tax and property tax. Not later than ten days after receipt of the resolution, the tax commissioner, in the same manner as required by division (A) of section 5748.02 of the Revised Code, shall estimate the rates designated in divisions (A)(1) and (2) of that section and certify them to the board. Not later than ten days after receipt of the resolution, the county auditor, in the same manner as required by section 5705.195 of the Revised Code, shall make the calculation specified in that section and certify it to the board. *RMD*

(B) On receipt of the tax commissioner's and county auditor's certifications prepared under division (A) of this section, the board of education of the city, local, or exempted village school district, by a vote of two-thirds of all its members, may adopt a resolution declaring that the amount of taxes that can be raised by all tax levies the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide an adequate amount for the present and future requirements of the school district, and that it is therefore necessary to levy, for a specified number of years or for a continuing period of time, an annual tax for school district purposes on school district income, and to levy, for a specified number of years not exceeding ten or for a continuing period of time, an additional property tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the district, and declaring that the question of the school district income tax and property tax shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

(1) The purpose for which the school district income tax is to be imposed and the rate of the tax, which shall be the rate set forth in the tax commissioner's certification rounded to the nearest one-fourth of one per cent;

(2) Whether the income that is to be subject to the tax is taxable income ~~of individuals and estates as defined in divisions (E)(1)(a) and division (E)(1) or (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E)(1)(b) of that section.~~ The specification shall be the same as the specification in the resolution adopted and certified under division (A) of this section.

(3) The number of years the school district income tax will be levied, or that it will be levied for a continuing period of time;

(4) The date on which the school district income tax shall take effect, which shall be the first day of January of any year following the year in which the question is submitted;

(5) The amount of money it is necessary to raise for the purpose of providing for the necessary requirements of the district for each year the property tax is to be imposed;

(6) The number of years the property tax will be levied, or that it will be levied for a continuing period of time;

(7) The tax list upon which the property tax shall be first levied, which may be the current

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year's tax list;

(8) The amount of the average tax ~~levy~~, expressed in dollars for each one hundred thousand dollars of the county auditor's appraised-market value as well as in mills for each one dollar of taxable value, estimated by the county auditor under division (A) of this section.

(C) A resolution adopted under division (B) of 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. Immediately after its adoption and at least ninety days prior to the election at which the question will appear on the ballot, the board of education shall certify a copy of the resolution, along with copies of the county auditor's certification and the resolution under division (A) of this section, to the board of elections of the proper county. The board of education shall send to the tax commissioner a copy of the resolution adopted under division (B) of this section and certified to the board of elections. The board of education shall make the arrangements for the submission of the question to the electors of the school district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the district for the election of county officers.

The resolution shall be put before the electors as one ballot question, with a majority vote indicating approval of the school district income tax and the property tax. The board of elections shall publish the notice of the election in a newspaper of general circulation in the school district 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, ~~also the board~~ shall also post the notice of the election on its web site for thirty days prior to the election. The notice of the election shall state all of the following:

- (1) The questions to be submitted to the electors as a single ballot question;
- (2) The rate of the school district income tax;
- (3) The number of years the school district income tax will be levied or that it will be levied for a continuing period of time;

(4) The annual proceeds of the proposed property tax levy for the purpose of providing for the necessary requirements of the district;

(5) The number of years during which the property tax levy shall be levied, or that it shall be levied for a continuing period of time;

(6) The estimated average additional tax rate of the property tax, expressed in dollars for each one hundred thousand dollars of the county auditor's appraised-market value as well as in mills for each one dollar of taxable value, outside the limitation imposed by Section 2 of Article XII, Ohio Constitution, as certified by the county auditor;

(7) The time and place of the special election.

(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:

"Shall the _____ school district be authorized to do both of the following: The above boxed and initialed text was
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(1) Impose an annual income tax of _____ (state the proposed rate of tax) on the school district income of individuals ~~and of estates~~, for _____ (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning _____ (state the date the tax would first take effect), for the purpose of _____ (state the purpose of the tax)?

(2) Impose a property tax levy outside of the ten-mill limitation for the purpose of providing for the necessary requirements of the district in the sum of \$ _____ (here insert annual amount the levy is to produce), estimated by the county auditor to average _____ mills for each \$1 of taxable value, ^{which} amounts to \$ _____ for each \$100,000 of the county auditor's appraised-market value, for _____ (state the number of years the tax is to be imposed or that it will be imposed 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)?

	FOR THE INCOME TAX AND PROPERTY TAX	
	AGAINST THE INCOME TAX AND PROPERTY TAX	"

If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division ~~(E)(1)(b)~~ (E)(2) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals ~~and of estates~~."

(E) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor of the county in which the school district is located. If a majority of the electors voting on the question vote in favor of it:

(1) The income tax and the applicable provisions of Chapter 5747. of the Revised Code shall take effect on the date specified in the resolution.

(2) The board of education of the school district may make the additional property tax levy necessary to raise the amount specified on the ballot for the purpose of providing for the necessary requirements of the district. The property tax levy shall be included in the next tax budget that is certified to the county budget commission.

(F)(1) After approval of a question under this section, the board of education may anticipate a fraction of the proceeds of the school district income tax in accordance with section 5748.05 of the Revised Code. Any anticipation notes under this division 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.

(2) After the approval of a question under this section and prior to the time when the first tax collection from the property tax levy can be made, the board of education may anticipate a fraction ^{The above boxed and initialed text was disapproved.}

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Date: _____

Mike DeWine

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. Any anticipation notes under this division 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.

(G)(1) The question of repeal of a school district income tax levied for more than five years may be initiated and submitted in accordance with section 5748.04 of the Revised Code.

(2) A property tax levy for a continuing period of time may be reduced in the manner provided under section 5705.261 of the Revised Code.

(H) No board of education shall submit a question under this section to the electors of the school district more than twice in any calendar year. If a board submits the question twice in any calendar year, one of the elections on the question shall be held on the date of the general election.

(I) If the electors of the school district approve a question under this section, and if the last calendar year the school district income tax is in effect and the last calendar year of collection of the property tax are the same, the board of education of the school district may propose, before the effective date of this amendment, to submit under this section the combined question of a school district income tax to take effect upon the expiration of the existing income tax and a property tax to be first collected in the calendar year after the calendar year of last collection of the existing property tax, and specify in the resolutions adopted under this section that the proposed taxes would renew the existing taxes. The form of the ballot on a question submitted to the electors under division (I) of this section shall be as follows:

"Shall the _____ school district be authorized to do both of the following:

(1) Impose an annual income tax of _____ (state the proposed rate of tax) on the school district income of individuals ~~and of estates~~ to renew an income tax expiring at the end of _____ (state the last year the existing income tax may be levied) for _____ (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning _____ (state the date the tax would first take effect), for the purpose of _____ (state the purpose of the tax)?

(2) Impose a property tax levy renewing an existing levy outside of the ten-mill limitation for the purpose of providing for the necessary requirements of the district in the sum of \$ _____ (here insert annual amount the levy is to produce), estimated by the county auditor to average _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's appraised-market value, for _____ (state the number of years the tax is to be imposed or that it will be imposed 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)?

The above boxed and initialed text was disapproved.

6/30/25
Date _____

Mike DeWine

Mike DeWine, Governor

	FOR THE INCOME TAX AND PROPERTY TAX	
	AGAINST THE INCOME TAX AND PROPERTY TAX	"

If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division ~~(E)(1)(b)~~ (E)(2) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals ~~and of estates.~~"

(J)(1) If the electors of the school district approve a question under this section, and if the last calendar year the school district income tax is in effect and the last calendar year in which the property tax is collected are the same, the board of education of the school district may propose before the effective date of this amendment, to submit under this section the combined question of all of the following:

(a) The renewal of the school district income tax levied under this section, to take effect upon the expiration of the existing income tax;

(b) The renewal of the property tax levied under this section, to be levied beginning in the tax year after the tax year in which the existing property tax expires;

(c) The renewal of a property tax levied under section 5705.194 of the Revised Code, regardless of the year it expires, to be levied beginning in the same tax year that the tax described in division (J)(1)(b) of this section is first levied.

If the combined question is approved, the existing tax levied under section 5705.194 of the Revised Code may not be levied for the first tax year the renewal tax is levied or any following tax year.

(2) In its resolution to be submitted to the tax commissioner and county auditor, the board of education shall include, in addition to the applicable requirements of division (A) of this section, a declaration of the necessity for the renewal of the property tax levied under section 5705.194 of the Revised Code, the purpose of the tax as specified under that section, and the necessity of the submission of the question of the renewal of the school district income tax and both property taxes to the electors of the district at a special election. Not later than ten days after receipt of the resolution, the county auditor shall make a separate calculation and certification with respect to the renewal tax described in division (J)(1)(c) of this section in the same manner as required by section 5705.195 of the Revised Code.

In its resolution adopted upon receipt of the commissioner's and county auditor's certifications, the board of education shall include, in addition to the applicable requirements of division (B) of this section, a declaration that the amount of taxes that can be raised by all tax levies the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide an adequate amount for the present and future requirements of the school district, and that it is therefore necessary to renew the existing property tax being levied in excess of

Date: 6/30/25


the ten-mill limitation under section 5705.194 of the Revised Code for the purpose as specified in that section, for a specified number of years not exceeding ten or for a continuing period of time, and that the question of the renewal of the school district income tax and of both property taxes shall be submitted to the electors of the school district at a special election as described in division (B) of this section. With respect to the renewal tax described in division (J)(1)(c) of this section, the resolution shall specify the amount of money it is necessary to raise for the specified purpose for each calendar year the millage is to be imposed, the tax year that tax is to be first levied, and the estimated rate of that tax, expressed in dollars for each one hundred thousand dollars of the county auditor's appraised market value as well as in mills for each one dollar of taxable value, as certified by the county auditor. *RMH*

(3) In addition to the requirements of division (C) of this section, the notice of election shall separately state, with respect to the renewal tax described in division (J)(1)(c) of this section, the annual proceeds of the proposed levy for the specified purpose; the number of years the proposed tax will be levied, or that it shall be levied for a continuing period of time; and the estimated rate of the proposed levy, expressed in dollars for each one hundred thousand dollars of the county auditor's appraised market value as well as in mills for each one dollar of taxable value, as certified by the county auditor. *RMH*

(4) The form of the ballot on a question submitted to the electors under division (J) of this section shall be identical to the form of the ballot prescribed in division (I) of this section, except that the following shall be added after the third paragraph and in place of the voting box: "(3) Impose a property tax levy renewing an existing levy outside of the ten-mill limitation for the purpose of _____ (here insert purpose of levy as specified in section 5705.194 of the Revised Code and determined by the board of education) in the sum of \$ _____ (here insert annual amount the levy is to produce), estimated by the county auditor to average _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's appraised market value, for _____ (state the number of years the tax is to be imposed or that it will be imposed 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)?" *RMH*

	FOR THE INCOME TAX AND PROPERTY TAXES
	AGAINST THE INCOME TAX AND PROPERTY TAXES

If the existing property tax being levied under section 5705.194 of the Revised Code is scheduled to expire in a tax year different from that of the existing property tax being levied under this section, the form of the ballot shall be modified by adding the following statement at the end of the paragraph prescribed in this division: "If approved, any remaining tax years on the existing levy will not be levied after tax year _____ (last tax year the tax will be levied), last due in _____ (last year the tax will be levied)." *The above boxed and initialed text was disapproved.*

6/30/25
Date

Mike DeWine

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

The nonrefundable credit for ~~calendar years 2010 to 2029~~ for unused net operating losses under ~~division (B)~~ of section 5751.53 of the Revised Code;

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

~~The refundable credit for film and theater capital improvement projects under section 5751.55 of the Revised Code;~~

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

~~The refundable credit for calendar year 2030 for unused net operating losses under division (C) of section 5751.53 of the Revised Code.~~

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

Sec. 5753.031. (A) For the purpose of receiving and distributing, and accounting for, revenue received from the tax levied by section 5753.021 of the Revised Code and from fines imposed under Chapter 3775. of the Revised Code, the following funds are created in the state treasury:

- (1) The sports gaming revenue fund;
- (2) The sports gaming tax administration fund, which the tax commissioner shall use to defray the costs incurred in administering the tax levied by section 5753.021 of the Revised Code;
- (3) The sports gaming profits education fund, which shall be used for the support of public and nonpublic education for students in grades kindergarten through twelve as determined in appropriations made by the general assembly.
- (4) The problem sports gaming fund.

(B)(1) All of the following shall be deposited into the sports gaming revenue fund:

- (a) All money collected from the tax levied under section 5753.021 of the Revised Code;
- (b) The remainder of the fees described in division (G)(2) of section 3775.02 of the Revised Code, after the Ohio casino control commission deposits the required amount in the sports gaming profits veterans fund under that division;

(c) Unclaimed winnings collected under division (F) of section 3775.10 of the Revised Code;

(d) Any fines collected under Chapter 3775. of the Revised Code.

(2) All other fees collected under Chapter 3775. of the Revised Code shall be deposited into the casino control commission fund created under section 5753.03 of the Revised Code.

(C)(1) From the sports gaming revenue fund, the director of budget and management shall

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JUNE 30, 2025
Date: _____

Mike DeWine

transfer as needed to the tax refund fund amounts equal to the refunds certified by the tax commissioner under section 5753.06 of the Revised Code and attributable to the tax levied under section 5753.021 of the Revised Code.

(2) Not later than the fifteenth day of each month, the director of budget and management shall transfer from the sports gaming revenue fund to the sports gaming tax administration fund the amount necessary to reimburse the department of taxation's actual expenses incurred in administering the tax levied under section 5753.021 of the Revised Code.

(3) Of the amount in the sports gaming revenue fund remaining after making the transfers required by divisions (C)(1) and (2) of this section, the director of budget and management shall transfer, on or before the fifteenth day of the month following the end of each calendar quarter, amounts to each fund as follows:

(a) Ninety-eight per cent to the sports gaming profits education fund;

(b) Two per cent to the problem sports gaming fund.

(D) ~~All interest~~ Interest generated by the following funds created under this section shall be credited back to them:

(1) The sports gaming revenue fund;

(2) The sports gaming tax administration fund;

(3) The problem sports gaming fund.

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Sec. 5753.07. (A)(1) The tax commissioner may issue an assessment, based on any information in the tax commissioner's possession, against a taxpayer who fails to pay the tax levied under section 5753.02 or 5753.021 of the Revised Code or to file a return under section 5753.04 of the Revised Code. The tax commissioner shall give the taxpayer written notice of the assessment under section 5703.37 of the Revised Code. With the notice, the tax commissioner shall include instructions on how to petition for reassessment and on how to request a hearing with respect to the petition.

(2) Unless the taxpayer, within sixty days after service of the notice of assessment, files with the tax commissioner, ~~either personally or by certified mail~~, a written petition signed by the taxpayer, or by the taxpayer's authorized agent who has knowledge of the facts, the assessment becomes final, and the amount of the assessment is due and payable from the taxpayer to the treasurer of state. The petition shall indicate the taxpayer's objections to the assessment. Additional objections may be raised in writing if they are received by the tax commissioner before the date shown on the final determination.

(3) If a petition for reassessment has been properly filed, the tax commissioner shall proceed under section 5703.60 of the Revised Code.

(4) After an assessment becomes final, if any portion of the assessment, including penalties and accrued interest, remains unpaid, the tax commissioner may file a certified copy of the entry making the assessment final in the office of the clerk of the court of common pleas of Franklin county or in the office of the clerk of the court of common pleas of the county in which the taxpayer

The above boxed and initialed text was disapproved.

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Date: _____

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discharge that is prohibited by, or for which a permit is required by, the Federal Water Pollution Control Act or regulations adopted under it.

(5) On and after the date on which the United States environmental protection agency approves the NPDES program submitted by the director of agriculture under section 903.08 of the Revised Code, any discharge that is within the scope of the approved NPDES program submitted by the director of agriculture;

(6) The discharge of sewage, industrial waste, or other wastes into a sewerage system tributary to a treatment works. Division (F)(6) of this section does not authorize any discharge into a publicly owned treatment works in violation of a pretreatment program applicable to the publicly owned treatment works or any discharge to a privately owned treatment works in violation of any permit conditions established in accordance with 40 C.F.R. 122.44(m).

(7) A household sewage treatment system or a small flow on-site sewage treatment system, as applicable, as defined in section 3718.01 of the Revised Code that is installed in compliance with Chapter 3718. of the Revised Code and rules adopted under it. Division (F)(7) of this section does not authorize, without a permit, any discharge that is prohibited by, or for which a permit is required by, regulation of the United States environmental protection agency.

(8) Exceptional quality sludge generated outside of this state and contained in bags or other containers not greater than one hundred pounds in capacity. As used in division (F)(8) of this section, "exceptional quality sludge" has the same meaning as in division ~~(Y)~~(X) of section 3745.11 of the Revised Code.

(G) The holder of a permit issued under section 402 (a) of the Federal Water Pollution Control Act need not obtain a permit for a discharge authorized by the permit until its expiration date. Except as otherwise provided in this division, the director of environmental protection shall administer and enforce those permits within this state and may modify their terms and conditions in accordance with division (J) of section 6111.03 of the Revised Code. On and after the date on which the United States environmental protection agency approves the NPDES program submitted by the director of agriculture under section 903.08 of the Revised Code, the director of agriculture shall administer and enforce those permits within this state that are issued for any discharge that is within the scope of the approved NPDES program submitted by the director of agriculture.

SECTION 101.02. That existing sections 2.15, 9.03, 9.07, 9.239, 9.24, 9.27, 9.28, 9.312, 9.331, 9.334, 9.35, 9.67, 9.681, 9.821, 101.30, 101.352, 101.53, 101.63, 101.65, 101.82, 101.83, 101.84, 102.02, 103.05, 103.051, 103.13, 103.412, 103.414, 103.65, 103.73, 106.02, 106.021, 106.023, 106.024, 106.031, 107.03, 107.032, 107.033, 107.12, 109.02, 109.71, 109.73, 109.77, 109.803, 111.15, 111.27, 113.05, 113.13, 113.40, 113.51, 113.53, 113.78, 117.11, 117.38, 117.44, 117.56, 119.03, 119.04, 120.06, 120.08, 121.02, 121.03, 121.085, 121.22, 121.35, 121.36, 121.37, 121.93, 121.931, 121.95, 121.951, 121.953, 122.09, 122.14, 122.175, 122.1710, 122.41, 122.42, 122.47, 122.49, 122.53, 122.571, 122.59, 122.631, 122.632, 122.633, 122.6510, 122.6511, 122.6512.

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disapproved.

Date: 6/30/25

Mike DeWine

Mike DeWine, Governor

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3311.50, 3313.27, 3313.413, 3313.46, 3313.489, 3313.5313, 3313.603, 3313.608, 3313.609,
3313.6013, 3313.6022, 3313.6028, 3313.618, 3313.6113, 3313.6114, 3313.64, 3313.753, 3313.90,
3313.975, 3313.98, 3314.011, 3314.013, 3314.015, 3314.016, 3314.017, 3314.02, 3314.021,
3314.03, 3314.034, 3314.038, 3314.05, 3314.07, 3314.08, 3314.19, 3314.191, 3314.261, 3314.29,
3314.35, 3314.351, 3314.36, 3314.361, 3314.381, 3314.382, 3315.18, 3315.181, 3316.031,
3316.041, 3316.043, 3316.06, 3316.08, 3316.16, 3317.01, 3317.011, 3317.012, 3317.014, 3317.016,
3317.017, 3317.018, 3317.019, 3317.0110, 3317.02, 3317.021, 3317.022, 3317.024, 3317.026,
3317.0212, 3317.0213, 3317.0215, 3317.0217, 3317.03, 3317.035, 3317.051, 3317.06, 3317.11,
3317.16, 3317.161, 3317.162, 3317.163, 3317.20, 3317.201, 3317.22, 3317.25, 3318.01, 3318.032,
3318.051, 3318.06, 3318.061, 3318.062, 3318.063, 3318.12, 3318.361, 3318.40, 3318.45, 3318.48,
3319.073, 3319.088, 3319.111, 3319.223, 3319.236, 3319.263, 3319.29, 3319.301, 3319.311,
3319.51, 3320.04, 3321.16, 3321.19, 3321.22, 3323.32, 3325.08, 3325.16, 3325.17, 3326.11,
3326.44, 3326.51, 3327.017, 3327.08, 3327.10, 3328.16, 3328.24, 3332.081, 3333.04, 3333.041,
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3345.74, 3345.75, 3352.16, 3354.19, 3358.08, 3358.11, 3364.07, 3365.15, 3375.15, 3375.22,
3375.30, 3375.39, 3375.92, 3379.03, 3379.12, 3381.03, 3381.11, 3381.17, 3501.01, 3501.02,
3501.05, 3501.12, 3501.17, 3501.28, 3505.03, 3505.04, 3505.06, 3505.33, 3505.38, 3513.04,
3513.05, 3513.052, 3513.10, 3513.19, 3517.01, 3517.08, 3517.081, 3517.092, 3517.10, 3517.102,
3517.103, 3517.104, 3517.108, 3517.109, 3517.1012, 3517.11, 3517.121, 3517.13, 3517.152,
3517.153, 3517.154, 3517.155, 3517.157, 3517.20, 3517.21, 3517.22, 3517.23, 3517.992, 3517.993,
3701.021, 3701.033, 3701.045, 3701.511, 3701.65, 3701.79, 3701.841, 3704.01, 3704.03, 3704.031,
3704.09, 3704.111, 3704.14, 3705.126, 3705.16, 3705.17, 3706.01, 3709.15, 3715.021, 3717.071,
3718.02, 3718.04, 3719.04, 3721.32, 3728.01, 3734.021, 3734.05, 3734.57, 3734.79, 3734.901,
3734.904, 3734.907, 3735.67, 3735.671, 3737.83, 3738.01, 3738.02, 3738.03, 3738.04, 3738.05,
3738.06, 3738.07, 3738.08, 3738.09, 3742.32, 3742.50, 3743.04, 3743.06, 3743.17, 3743.19,
3743.25, 3743.60, 3743.61, 3743.63, 3743.65, 3745.11, 3745.21, 3748.13, 3750.02, 3769.088,
3770.071, 3770.072, 3770.073, 3770.10, 3770.12, 3770.121, 3770.13, 3770.25, 3772.02, 3775.16,
3780.02, 3780.03, 3780.06, 3780.10, 3780.24, 3780.26, 3780.30, 3781.10, 3781.102, 3781.1011,
3901.90, 3902.70, 3905.426, 3905.72, 3923.443, 3951.03, 3959.01, 3959.111, 4112.055, 4117.08,
4117.10, 4141.01, 4141.02, 4141.162, 4141.23, 4141.281, 4141.29, 4141.33, 4141.56, 4141.60,
4301.12, 4301.19, 4301.30, 4301.421, 4303.181, 4303.183, 4303.204, 4303.2011, 4303.233,
4305.131, 4501.027, 4501.21, 4501.29, 4501.30, 4501.302, 4503.038, 4503.06, 4503.0610,
4503.0611, 4503.10, 4503.102, 4503.29, 4503.41, 4503.579, 4503.91, 4505.07, 4505.09, 4506.01,
4506.05, 4506.07, 4506.13, 4506.131, 4506.14, 4507.061, 4507.08, 4507.09, 4507.21, 4507.40,
4507.53, 4508.02, 4509.06, 4509.07, 4509.101, 4509.70, 4511.01, 4511.75, 4511.76, 4511.77,
4511.771, 4511.78, 4517.01, 4517.52, 4517.60, 4519.59, 4582.024, 4582.26, 4701.01, 4701.04

The above boxed and initialed text was

disapproved.

Date: 6/30/25

Mike DeWine, Governor

4701.16, 4707.024, 4723.28, 4723.483, 4723.4811, 4725.48, 4729.01, 4729.49, 4729.52, 4729.53, 4729.54, 4729.541, 4729.56, 4729.561, 4729.60, 4729.80, 4729.901, 4729.902, 4729.921, 4730.25, 4730.433, 4730.437, 4730.99, 4731.22, 4731.2210, 4731.92, 4731.96, 4731.99, 4735.01, 4735.06, 4735.09, 4735.55, 4735.56, 4735.80, 4740.06, 4741.04, 4743.05, 4743.10, 4749.01, 4751.20, 4751.24, 4751.25, 4758.01, 4758.02, 4758.03, 4758.10, 4758.13, 4758.20, 4758.22, 4758.221, 4758.23, 4758.24, 4758.27, 4758.30, 4758.31, 4758.35, 4758.36, 4758.39, 4758.40, 4758.41, 4758.42, 4758.43, 4758.44, 4758.45, 4758.52, 4758.54, 4758.55, 4758.56, 4758.57, 4758.59, 4758.99, 4759.07, 4759.99, 4760.13, 4760.99, 4761.09, 4761.99, 4762.13, 4762.99, 4765.11, 4765.55, 4767.10, 4772.20, 4772.21, 4772.23, 4772.99, 4774.13, 4774.99, 4778.14, 4778.99, 4785.041, 4903.10, 4905.311, 4906.07, 4911.18, 4921.01, 4923.01, 4927.01, 4928.05, 4928.06, 4928.102, 4928.34, 4928.43, 4928.51, 4928.52, 4928.53, 4928.54, 4928.542, 4928.543, 4928.544, 4928.55, 4928.56, 4928.58, 4928.61, 4928.62, 4928.63, 4928.66, 4928.75, 4928.86, 4981.02, 5101.101, 5101.13, 5101.131, 5101.132, 5101.133, 5101.134, 5101.135, 5101.136, 5101.137, 5101.14, 5101.141, 5101.142, 5101.144, 5101.145, 5101.146, 5101.147, 5101.148, 5101.149, 5101.1410, 5101.1411, 5101.1412, 5101.1413, 5101.1414, 5101.1415, 5101.1416, 5101.1417, 5101.1418, 5101.15, 5101.19, 5101.191, 5101.192, 5101.193, 5101.194, 5101.211, 5101.212, 5101.215, 5101.222, 5101.242, 5101.26, 5101.272, 5101.273, 5101.28, 5101.30, 5101.33, 5101.34, 5101.341, 5101.342, 5101.343, 5101.35, 5101.351, 5101.38, 5101.461, 5101.542, 5101.76, 5101.77, 5101.78, 5101.80, 5101.801, 5101.802, 5101.804, 5101.805, 5101.85, 5101.851, 5101.853, 5101.854, 5101.855, 5101.856, 5101.88, 5101.881, 5101.884, 5101.885, 5101.886, 5101.887, 5101.889, 5101.8811, 5101.8812, 5101.89, 5101.891, 5101.892, 5101.893, 5101.894, 5101.895, 5101.897, 5101.899, 5101.98, 5101.99, 5103.02, 5103.021, 5103.0329, 5103.15, 5103.155, 5103.18, 5103.30, 5103.32, 5103.41, 5104.01, 5104.12, 5104.29, 5104.30, 5104.32, 5104.34, 5104.36, 5104.37, 5104.38, 5104.41, 5104.50, 5104.99, 5117.07, 5117.12, 5119.01, 5119.011, 5119.04, 5119.05, 5119.051, 5119.06, 5119.07, 5119.08, 5119.091, 5119.10, 5119.11, 5119.14, 5119.141, 5119.15, 5119.161, 5119.17, 5119.18, 5119.181, 5119.182, 5119.184, 5119.185, 5119.186, 5119.187, 5119.188, 5119.19, 5119.20, 5119.201, 5119.21, 5119.22, 5119.221, 5119.23, 5119.24, 5119.25, 5119.27, 5119.28, 5119.29, 5119.30, 5119.31, 5119.311, 5119.32, 5119.33, 5119.331, 5119.332, 5119.333, 5119.334, 5119.34, 5119.342, 5119.343, 5119.35, 5119.36, 5119.362, 5119.363, 5119.364, 5119.365, 5119.366, 5119.367, 5119.368, 5119.37, 5119.371, 5119.38, 5119.39, 5119.391, 5119.392, 5119.393, 5119.394, 5119.395, 5119.397, 5119.40, 5119.41, 5119.42, 5119.421, 5119.43, 5119.431, 5119.44, 5119.45, 5119.46, 5119.47, 5119.48, 5119.49, 5119.50, 5119.51, 5119.52, 5119.54, 5119.55, 5119.56, 5119.60, 5119.61, 5119.71, 5119.82, 5119.85, 5119.89, 5119.90, 5119.99, 5120.034, 5120.035, 5120.16, 5120.173, 5120.21, 5120.51, 5121.30, 5121.32, 5121.33, 5121.34, 5121.41, 5121.43, 5122.01, 5122.03, 5122.10, 5122.15, 5122.20, 5122.21, 5122.23, 5122.26, 5122.27, 5122.31, 5122.32, 5122.33, 5122.341, 5122.36, 5122.44, 5122.45, 5122.46, 5122.47, 5123.081, 5123.16, 5123.168, 5123.169, 5123.191, 5123.41, 5123.42, 5123.47, 5124.15, 5139.05, 5139.08, 5139.12, 5139.14, 5139.34, 5145.162, 5153.10, 5153.122, 5153.16, 5153.163, 5160.37.

The above boxed and initialed text was
disapproved.

Date: 6/3-125

Mike DeWine

5162.13, 5162.132, 5162.133, 5162.134, 5162.136, 5162.1310, 5162.70, 5162.82, 5163.03, 5163.091, 5163.093, 5163.094, 5163.098, 5163.30, 5163.33, 5165.19, 5165.192, 5165.26, 5166.03, 5167.01, 5167.03, 5167.123, 5167.24, 5168.08, 5168.11, 5168.22, 5168.25, 5168.90, 5180.14, 5180.17, 5180.20, 5180.21, 5180.22, 5180.40, 5310.06, 5310.47, 5323.02, 5501.91, 5502.262, 5502.29, 5502.30, 5502.41, 5503.02, 5505.045, 5505.046, 5505.99, 5525.03, 5537.01, 5537.02, 5537.03, 5537.27, 5540.02, 5595.02, 5701.11, 5703.052, 5703.19, 5703.21, 5703.37, 5703.70, 5705.01, 5705.03, 5705.12, 5705.121, 5705.13, 5705.131, 5705.132, 5705.14, 5705.194, 5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.2114, 5705.221, 5705.222, 5705.233, 5705.25, 5705.251, 5705.261, 5705.27, 5705.28, 5705.29, 5705.30, 5705.31, 5705.314, 5705.32, 5705.321, 5705.35, 5705.36, 5705.37, 5705.38, 5705.391, 5705.40, 5705.412, 5705.55, 5709.081, 5709.212, 5709.92, 5709.93, 5715.19, 5717.01, 5725.01, 5725.23, 5725.35, 5725.38, 5726.03, 5726.20, 5726.61, 5726.98, 5727.111, 5727.26, 5727.38, 5727.42, 5727.47, 5727.48, 5727.89, 5728.10, 5729.10, 5729.18, 5729.21, 5735.12, 5736.09, 5739.01, 5739.011, 5739.02, 5739.03, 5739.07, 5739.09, 5739.092, 5739.101, 5739.12, 5739.13, 5739.132, 5739.31, 5743.021, 5743.024, 5743.081, 5743.323, 5743.52, 5743.54, 5743.55, 5743.56, 5743.57, 5743.59, 5743.60, 5743.62, 5743.63, 5743.64, 5745.03, 5745.04, 5745.09, 5745.12, 5747.01, 5747.02, 5747.021, 5747.025, 5747.05, 5747.062, 5747.063, 5747.064, 5747.07, 5747.071, 5747.08, 5747.09, 5747.10, 5747.13, 5747.38, 5747.39, 5747.40, 5747.43, 5747.502, 5747.51, 5747.72, 5747.85, 5747.86, 5747.98, 5748.01, 5748.02, 5748.021, 5748.03, 5748.04, 5748.08, 5748.081, 5748.09, 5749.02, 5749.07, 5751.02, 5751.09, 5751.53, 5751.98, 5753.031, 5753.07, 5907.11, 5907.17, 5923.30, 6101.53, 6101.54, 6101.55, 6111.01, and 6111.04 of the Revised Code are hereby repealed.

SECTION 105.01. That sections 9.47, 101.38, 103.053, 103.054, 103.24, 103.41, 103.411, 103.413, 103.415, 103.71, 103.72, 103.74, 103.75, 103.76, 103.77, 103.78, 103.79, 113.06, 117.113, 117.251, 117.441, 117.51, 122.451, 122.55, 122.56, 122.561, 122.57, 122.852, 125.181, 125.36, 125.38, 125.43, 125.49, 125.51, 125.56, 125.65, 125.76, 125.95, 128.412, 135.144, 501.03, 904.06, 905.56, 935.25, 956.181, 1561.18, 1561.21, 1561.22, 2919.1910, 3313.905, 3314.50, 3317.0218, 3317.071, 3321.191, 3333.0415, 3333.303, 3333.373, 3333.801, 3354.24, 3379.10, 3513.254, 3513.255, 3513.256, 3513.259, 3517.14, 3517.151, 3517.156, 3517.99, 3517.991, 3701.0212, 3701.051, 3780.18, 3780.19, 3780.22, 3780.23, 4115.31, 4115.32, 4115.33, 4115.34, 4115.35, 4115.36, 4729.551, 4758.18, 4758.241, 4758.50, 4928.57, 4928.581, 4928.582, 4928.583, 5104.08, 5123.352, 5160.23, 5163.05, 5165.261, 5166.45, 5180.23, 5180.24, 5180.34, 5310.05, 5310.06, 5310.07, 5310.08, 5310.09, 5310.10, 5310.11, 5310.12, 5310.13, 5310.14, 5537.24, 5705.195, 5705.196, 5705.197, 5726.59, 5747.67, 5751.55, 5902.06, and 5902.20 of the Revised Code are hereby repealed.

SECTION 105.05. That sections 103.60, 107.034, 113.78, 3313.902, 3314.38, 3317.036, The above boxed and initialed text was disapproved.

6/30/25
Date: _____

Mike DeWine

3317.23, 3317.231, 3317.24, 3345.86, 5705.192, 5739.071, 5747.29, and 5747.75 of the Revised Code are hereby repealed, as of the dates specified below in the sections prefixed with number 105.

SECTION 105.20. That section 107.034 of the Revised Code is hereby repealed, effective July 1, 2026.

SECTION 105.30. That section 113.78 of the Revised Code is hereby repealed, effective July 1, 2026.

SECTION 105.40. That section 103.60 of the Revised Code is hereby repealed, effective December 31, 2025.

SECTION 105.50. That section 5739.071 of the Revised Code is hereby repealed, effective January 1, 2026.

SECTION 105.60. That section 5747.29 of the Revised Code is hereby repealed, effective January 1, 2026.

SECTION 105.70. That section 5705.192 of the Revised Code is hereby repealed, effective January 1, 2026.

SECTION 105.80. That sections 3313.902, 3314.38, 3317.036, 3317.23, 3317.231, 3317.24, and 3345.86 are hereby repealed, effective July 1, 2026.

SECTION 105.90. That section 5747.75 of the Revised Code is hereby repealed, effective January 1, 2026.

SECTION 107.10. That Section 733.61 of H.B. 166 of the 133rd General Assembly (as amended by H.B. 33 of the 135th General Assembly) be amended to codify it as section 3313.6033 of the Revised Code to read as follows:

Sec. ~~733.61~~ 3313.6033. (A) Notwithstanding section 3319.236 of the Revised Code, ~~for the 2019-2020 school year through the 2024-2025 school year only~~, a school district, community school established under Chapter 3314. of the Revised Code, or science, technology, engineering, and mathematics school established under Chapter 3326. of the Revised Code may permit an individual who holds a valid educator license in any of grades kindergarten through twelve to teach a computer

The above boxed and initialed text was disapproved.

JUNE 30, 2025

Date: _____

Mike DeWine

Mike DeWine, Governor

payments from the Risk Management Reserve Fund (Fund 1300) pursuant to section 9.823 of the Revised Code.

CONSOLIDATED IT PURCHASES

The foregoing appropriation item 100640, Consolidated IT Purchases, shall be used by the Department of Administrative Services acting as the purchasing agent for one or more government entities under the authority of division (G) of section 125.18 of the Revised Code to make information technology purchases at a lower aggregate cost than each individual government entity could have obtained independently for that information technology purchase.

INVESTMENT RECOVERY FUND

Notwithstanding division (B) of section 125.14 of the Revised Code, cash balances in the Investment Recovery Fund (Fund 4270) may be used to support the operating expenses of the Federal Surplus Operating Program created in sections 125.84 to 125.90 of the Revised Code.

MAJOR IT PURCHASES CHARGES

Upon the request of the Director of Administrative Services, the Director of Budget and Management may transfer up to \$2,000,000 cash in each fiscal year of the amount collected for statewide indirect costs attributable to debt service paid for the enterprise data center solutions project from the General Revenue Fund to the Major Information Technology Purchases Fund (Fund 4N60).

MARCS ADMINISTRATION

Of the foregoing appropriation item 100605, MARCS Administration, \$10,500,000 in each fiscal year shall be used to reduce MARCS subscriber fees paid by villages, municipal corporations, townships, counties, and regional public safety and first response agencies.

PROFESSIONS LICENSING SYSTEM

The foregoing appropriation item, 100673, Ohio Professionals Licensing System, shall be used to purchase the equipment, products, and services necessary to update and maintain an automated licensing system for the professional licensing boards.

The Department of Administrative Services shall establish charges for recovering the costs of ongoing maintenance of the system that are not otherwise recovered under section 125.18 of the Revised Code. The charges shall be proportionate to each benefiting state agency, board, or commission's use of the system. For agencies, boards, or commissions whose operations are not funded by appropriations from the Occupational Licensing and Regulatory Fund (Fund 4K90), the Director of Administrative Services shall certify to the Director of Budget and Management these entities' proportionate charges for use of the state's enterprise electronic licensing system. The Director of Budget and Management shall transfer cash equaling the certified amounts from these entities' respective operating funds into the Occupational Licensing and Regulatory Fund (Fund 4K90).

On July 1, 2025, or as soon as possible thereafter, the State Board of Education shall consult with the Department of Administrative Services on the utilization of the Ohio Professional Licensing

The above boxed and initialed text was
disapproved.

Date: _____

June 30, 2025
Mike DeWine

Mike DeWine, Governor

The Department of Aging shall administer the Medicaid waiver-funded PASSPORT Home Care Program, the Assisted Living Program, and PACE as delegated by the Department of Medicaid in an interagency agreement.

PERFORMANCE-BASED REIMBURSEMENT

In order to improve health outcomes among populations served by PASSPORT administrative agencies, the Department of Aging, through rules adopted in accordance with Chapter 119. of the Revised Code, may design and utilize a payment method for PASSPORT administrative agency operations that includes a pay-for-performance incentive component that is earned by a PASSPORT administrative agency when defined consumer and policy outcomes are achieved. Prior to filing with the Joint Committee on Agency Rule Review, as provided in section 119.03 of the Revised Code, a proposed rule related to a payment method that includes a pay-for-performance incentive component, the Department shall submit a report to the Legislative Service Commission outlining the payment method.

SECTION 209.30. MYCARE OHIO

The authority of the Office of the State Long-Term Care Ombudsman as described in sections 173.14 to 173.28 of the Revised Code extends to MyCare Ohio during the period of the federal financial alignment demonstration program.

SENIOR COMMUNITY SERVICES

Of the foregoing appropriation item 490411, Senior Community Services, \$150,000 in each fiscal year shall be used to support the Iconnect Program, administered by the Neighborhood Centers Association in Richland, Medina, Lorain, and Cuyahoga Counties.

The remainder of appropriation item 490411, Senior Community Services, may be used for programs, services, and activities designated by the Department of Aging, including, but not limited to, home-delivered meals, congregate dining, transportation, personal care, respite, adult day services, home maintenance and chores, minor home modification, case management, evidence-based disease prevention and health promotion, and information assistance. Funds may also be used to provide grants to community organizations to support and expand older adult programming. Services priority shall be given to low-income, high-need persons, and/or persons with a cognitive impairment who are sixty years of age or over. The Department shall not use any of these funds for administrative expenses.

RMD

COMMUNITY PROJECTS

Of the foregoing appropriation item 490510, Community Projects, \$285,000 in fiscal year 2026 shall be distributed to Jewish Family Services to support Ohio's Holocaust survivors.

Of the foregoing appropriation item 490510, Community Projects, \$200,000 in fiscal year 2026 shall be distributed to the Benjamin Rose Institute on Aging. These funds shall be used to provide services to disadvantaged seniors that address food insecurity, mental health, and financial literacy.

The above boxed and initialed text was
disapproved.

Date: JUNE 30
2025

Mike DeWine


Mike DeWine, Governor

Of the foregoing appropriation item 200550, Foundation Funding - All Students, up to \$750,000 in fiscal year 2026 shall be used to make payments pursuant to the section of this act entitled "AIM HIGHER PILOT PROGRAM."

The remainder of the foregoing appropriation item 200550, Foundation Funding - All Students, shall be used to distribute the amounts calculated for formula aid under division (A)(1) of section 3317.019 of the Revised Code, sections 3317.022 and 3317.22 of the Revised Code, and the sections of this act entitled "FORMULA TRANSITION SUPPLEMENT" and "FUNDING SUPPLEMENTS."

Appropriation items 200502, Pupil Transportation, and 200550, Foundation Funding - All Students, other than specific set-asides, are collectively used in each fiscal year to pay state formula aid obligations for school districts, community schools, STEM schools, college preparatory boarding schools, joint vocational school districts, and state scholarship programs under this act. The first priority of these appropriation items, with the exception of specific set-asides, is to fund state formula aid obligations. It may be necessary to reallocate funds among these appropriation items or use excess funds from other General Revenue Fund appropriation items in the Department of Education and Workforce's budget, including appropriation item 200903, Property Tax Reimbursement - Education, in each fiscal year in order to meet state formula aid obligations. If it is determined that it is necessary to transfer funds among these appropriation items or to transfer funds from other General Revenue Fund appropriations in the Department's budget to meet state formula aid obligations, the Director of Education and Workforce shall seek approval from the Director of Budget and Management to transfer funds as needed.

The Director of Education and Workforce shall make payments, transfers, and deductions, as authorized by Title XXXIII of the Revised Code in amounts substantially equal to those made in the prior year, or otherwise, at the discretion of the Director, until at least the effective date of the amendments and enactments made to Title XXXIII of the Revised Code by this act. Any funds paid to districts or schools under this section shall be credited toward the annual funds calculated for the district or school after the changes made to Title XXXIII of the Revised Code in this act are effective. Upon the effective date of changes made to Title XXXIII of the Revised Code in this act, funds shall be calculated as an annual amount.


SECTION 265.211. During fiscal year 2027, if the Treasurer of State certifies to the Director of Budget and Management amounts transferred to the General Revenue Fund pursuant to division (I) of section 3310.24 of the Revised Code, such amounts are hereby appropriated for fiscal year 2027 in appropriation item 200550, Foundation Funding - All Students.

SECTION 265.215. ECONOMICALLY DISADVANTAGED STUDENT AVERAGE DAILY MEMBERSHIP

(A) As used in this section:

The above boxed and initialed text was
disapproved

JUNE 30, 2025

Date: _____



Mike DeWine, Governor

medications; and pay the copayments for drugs approved by the Department of Health and covered by Medicare Part D that are dispensed to Program for Children and Youth with Special Health Care Needs participants for the Cystic Fibrosis Program.

LEAD ABATEMENT

The foregoing appropriation item 440527, Lead Abatement, shall be used by the Department of Health to distribute funds to local governments for projects that include, but are not limited to, lead hazard control and housing rehabilitation initiatives that expand the Department's lead hazard control and prevention efforts.

YOUTH HOMELESSNESS

Of the foregoing appropriation item 440672, Youth Homelessness, \$250,000 in each fiscal year shall be distributed to the Star House for its Drop-In Centers and its Carol Stewart Village, or its other expansion projects, to provide services to homeless youth.

Of the foregoing appropriation item 440672, Youth Homelessness, shall be used to address homelessness in youth and pregnant women by providing assertive outreach to provide stable housing, including recovery housing. No funds shall be distributed to youth shelters that promote or affirm social gender transition, in which an individual goes from identifying with and living as a gender that corresponds to the individual's biological sex to identifying with and living as a gender different from the individual's biological sex.

EMERGENCY PREPARATION AND RESPONSE

The foregoing appropriation item 440605, Emergency Preparation and Response, shall be used to support public health emergency preparedness and response efforts. This appropriation may also be used to support data infrastructure projects and other data analysis and analytics work.

CASH TRANSFER FROM THE CONTROLLING BOARD EMERGENCY PURPOSES/CONTINGENCIES FUND TO THE GENERAL OPERATIONS FUND

On July 1 of each fiscal year, or as soon as possible thereafter, the Director of Budget and Management shall transfer up to \$2,500,000 cash from the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0) to the General Operations Fund (Fund 4700).

FEE SUPPORTED PROGRAMS

Of the foregoing appropriation item 440647, Fee Supported Programs, \$2,160,000 in each fiscal year shall be used to distribute subsidies, on a per capita basis, to local health departments accredited through the Public Health Accreditation Board, or local health departments that are in the process of earning accreditation.

Of the foregoing appropriation item 440647, Fee Supported Programs, \$1,840,000 in each fiscal year shall be used to distribute subsidies to local health departments accredited through the Public Health Accreditation Board on a per capita basis.

CHILDREN AND YOUTH WITH SPECIAL HEALTH CARE NEEDS AUDIT

The Children and Youth with Special Health Care Needs Audit Fund (Fund 4770) shall receive revenue from audits of hospitals and recoveries from third-party payers. Moneys may be

The above boxed and initialed text was disapproved

JUNE 30, 2015

Date: _____

Mike DeWine

SECTION 333.260. INCREASING CHILDREN'S ACCESS TO VISION AND DENTAL SERVICES

Upon the request of the Medicaid Director, the Director of Budget and Management may transfer up to \$4,660,000 in appropriations in fiscal year 2026 and \$4,295,000 in appropriations in fiscal year 2027 from appropriation item 651525, Medicaid Health Care Services, to appropriation items in the Department of Health. This funding shall be used to support public health programs or the provision of certain services, including preventive care and other interventions, to improve the health of low-income children.

Of the transferred funds, up to \$2,660,000 in fiscal year 2026 and \$2,295,000 in fiscal year 2027 shall be used to increase children's access to vision care, and up to \$2,000,000 in each fiscal year shall be used to increase children's access to dental care. The Director of Medicaid may transfer federal funds as the state's single state agency for Medicaid reimbursements, as drawn for these transactions. Any transferred amounts are hereby appropriated.

RM SECTION 333.263. MEDICAID ADD-ON PAYMENT FOR NURSING FACILITY DIALYSIS SERVICES

For fiscal year 2026 and fiscal year 2027, the Department of Medicaid shall pay a rate add-on of one hundred ten dollars per treatment for dialysis services provided in a nursing facility, as defined in section 5165.01 of the Revised Code, to a resident enrolled in the Medicaid program.

SECTION 333.270. HCBS DIRECT CARE WORKER WAGES

The Department of Medicaid, jointly, with the Department of Aging and the Department of Developmental Disabilities, shall collect data from providers regarding the wages paid to direct care workers providing direct care services under the Medicaid home and community-based waiver components administered by those agencies. Not later than the last day in December of each fiscal year of the biennium, the Department of Medicaid shall compile a report and submit the report to the Governor, the President and Minority Leader of the Senate, the Speaker and Minority Leader of the House of Representatives, and the chairperson of the standing committees handling Medicaid matters in both the House of Representatives and the Senate.

SECTION 333.280. GRADUAL IMPLEMENTATION OF PDPM TO CALCULATE NURSING FACILITY DIRECT CARE RATES

(A) For the period beginning July 1, 2025, and ending December 31, 2025, the Department of Medicaid shall determine each nursing facility's per medicaid day payment rate for direct care costs by multiplying the cost per case-mix unit determined under division (C) of section 5165.19 of the Revised Code for the facility's peer group by the following case-mix score:

- (1) If the facility's case-mix score during fiscal year 2025 is the case-mix score specified in
- The above boxed and initialed text was disapproved.

6/30/25
Date: _____

Mike DeWine

Mike DeWine, Governor

During fiscal years 2026 and 2027, if the Director of Budget and Management determines that the Department of Medicaid will exhaust the funds provided under GRF appropriation item 651525, Medicaid Health Care Services, and other relevant non-GRF Medicaid appropriation items for a given fiscal year, and also determines that it is necessary to increase the corresponding state and federal shares of GRF appropriation item 651525 to fully pay the state's Medicaid program obligations, the Director of Budget and Management may seek Controlling Board approval to transfer cash from the Health and Human Services Reserve Fund (Fund 5SA4) to the General Revenue Fund to fund the needed increase to the state share of GRF appropriation item 651525.

If the Director of Budget and Management receives Controlling Board approval and makes such a transfer, they shall also adjust the federal share of GRF appropriation line item 651525 correspondingly. Any such Controlling Board approved transfers and adjustments made by the Director of Budget and Management are hereby appropriated.

Rmd Notwithstanding any provision of law to the contrary, the total amount of the cash transfer from the Health and Human Services Reserve Fund (Fund 5SA4) to the General Revenue Fund shall not exceed \$250,000,000 in either fiscal year 2026 or fiscal year 2027.

During fiscal years 2026 and 2027, the Ohio Department of Medicaid shall make every effort to achieve administrative cost savings, programmatic cost savings, and implement agency administration efficiency projects, reductions in contracting and vendor costs, and policies focusing on healthier outcomes. The Ohio Department of Medicaid shall also endeavor to ensure Medicaid benefits are received only by eligible recipients. Should the Director of Budget and Management seek Controlling Board approval to make the transfers permitted by this section, the Medicaid Director shall report to the Controlling Board on the Ohio Department of Medicaid's progress on these savings and efficiency endeavors.

SECTION 335.10.

1	2	3	4	5
A	MED STATE MEDICAL BOARD			
B	Dedicated Purpose Fund Group			
C	5C60 883609	Operating Expenses	\$14,315,005	\$14,891,225
D	Dedicated Purpose Fund Group Total		\$14,315,005	\$14,891,225
E	TOTAL ALL BUDGET FUND GROUPS		\$14,315,005	\$14,891,225

The above boxed and initialed text was
disapproved.

JUN 30, 2015
Date: _____

Mike DeWine

Mike DeWine, Governor

DIVISION OF WILDLIFE-OPERATING SUBSIDY

The foregoing appropriation item 725401, Division of Wildlife-Operating Subsidy, shall be used to pay the direct and indirect costs of the Division of Wildlife.

PARKS AND RECREATIONAL FACILITIES LEASE RENTAL BOND PAYMENTS

The foregoing appropriation item 725413, Parks and Recreational Facilities Lease Rental Bond Payments, shall be used to meet all payments during the period from July 1, 2025, through June 30, 2027, by the Department of Natural Resources pursuant to leases and agreements made under section 154.22 of the Revised Code. These appropriations are the source of funds pledged for bond service charges on related obligations issued under Chapter 154. of the Revised Code.

HEALTHY LAKE ERIE PROGRAM

The foregoing appropriation item 725505, Healthy Lake Erie Program, shall be used by the Director of Natural Resources, in support of the following: (1) conservation measures in the Western Lake Erie Basin as determined by the Director; (2) funding assistance for soil testing, winter cover crops, edge of field testing, tributary monitoring, and animal waste abatement; and (3) any additional efforts to reduce nutrient runoff as the Director may decide. The Director shall give priority to recommendations that encourage farmers to adopt agricultural production guidelines commonly known as 4R nutrient stewardship practices.

SPECIAL PROJECTS

Of the foregoing appropriation item 725520, Special Projects, \$100,000 in each fiscal year shall be used to support Ohio Education Programs at Aullwood Audubon Center and Farm and Grange Insurance Audubon Center.

Of the foregoing appropriation item 725520, Special Projects, \$250,000 in each fiscal year shall be used for improvements at Mosquito Lake State Park.

NATURAL RESOURCES GENERAL OBLIGATION BOND DEBT SERVICE

The foregoing appropriation item 725903, Natural Resources General Obligation Bond Debt Service, shall be used to pay all debt service and related financing costs during the period July 1, 2025, through June 30, 2027, on obligations issued under sections 151.01 and 151.05 of the Revised Code.

PARKS AND RECREATION

The Director of Natural Resources shall consult with the Loramie Watershed Association to identify portions of Lake Loramie that are negatively affected by hard pan sediment and hard clay debris. Of the foregoing appropriation item 730321, Parks and Recreation, \$250,000 in each fiscal year shall be used to contract with a third-party vendor for channel excavation and the removal of hard pan sediment and hard clay debris at Lake Loramie.

Of the foregoing appropriation item 730321, Parks and Recreation, \$172,000 in fiscal year 2026 shall be used for channel excavation and removal of sediment at Grand Lake St. Marys.

Of the foregoing appropriation item 730321, Parks and Recreation, \$250,000 in fiscal year 2026 shall be used to support the Indian Lake Watershed Project.

The above boxed and initialed text was
disapproved.

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the amounts listed above in divisions (B) and (C) of this section by the subsidy-eligible FTEs for the most recent completed three-year period that is practicable as agreed to by the Inter-University Council and the Chancellor for all doctoral enrollments in graduate-level models.

(b) 50 per cent of the doctoral set-aside shall be allocated to universities in proportion to each campus's share of the total statewide doctoral degrees, weighted by the cost of the doctoral discipline. In calculating each campus's doctoral degrees the Chancellor shall use the three-year average doctoral degrees awarded for the most recent completed three-year period that is practicable as agreed to by the Inter-University Council and the Chancellor.

(c) 25 per cent of the doctoral set-aside shall be allocated to universities in proportion to their share of research grant activity. Funding for this component shall be allocated to eligible universities in proportion to their share of research grant activity published by the National Science Foundation. Grant awards from the Department of Health and Human Services shall be weighted at 50 per cent.

(3) Of the foregoing appropriation item 235501, State Share of Instruction, 6.41 per cent of the appropriation for universities, as established in division (B)(1)(b) of the section of this act entitled "STATE SHARE OF INSTRUCTION FOR FISCAL YEARS 2026 AND 2027," in each fiscal year shall be reserved for support of Medical II FTEs. The amount so reserved shall be referred to as the medical II set-aside.

The medical II set-aside shall be allocated to universities in proportion to their share of the statewide total of each state institution's three-year average Medical II FTEs as calculated in division (A) of this section.

In calculating the core subsidy entitlements for Medical II models only, students repeating terms may be no more than five per cent of current year enrollment.

(4) Of the foregoing appropriation item 235501, State Share of Instruction, 1.69 per cent of the appropriation for universities, as established in division (B)(1)(b) of the section of this act entitled "STATE SHARE OF INSTRUCTION FOR FISCAL YEARS 2026 AND 2027," in each fiscal year shall be reserved for support of Medical I FTEs. The amount so reserved shall be referred to as the medical I set-aside.

In each fiscal year, the medical I set-aside shall be allocated to universities as follows:

(a) 12.34 per cent of the medical I set-aside shall be allocated to universities in proportion to their share of the statewide total of each state institution's three-year average Medical I FTEs, as calculated in division (A) of this section, enrolled in public colleges of podiatric medicine.

(b) 87.66 per cent of the medical I set-aside shall be allocated to universities in proportion to their share of the statewide total of each state institution's three-year average Medical I FTEs, as calculated in division (A) of this section, enrolled in public colleges of dentistry and veterinary medicine.

(5) Of the foregoing appropriation item 235501, State Share of Instruction, five per cent of the appropriation for universities, as established in division (B)(1)(b) of the section of this act

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JUNE 30, 2025

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Mike DeWine

Mike DeWine, Governor

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entitled "STATE SHARE OF INSTRUCTION FOR FISCAL YEARS 2026 AND 2027," in each fiscal year shall be reserved for support of College Credit Plus pathways and accelerated ninety-hour degree programs as described in section 3345.89 of the Revised Code. The College Credit Plus pathways and accelerated ninety-hour degree programs funding shall be allocated to universities in proportion to each campus's share of the total statewide enrollment in College Credit Plus pathways and accelerated ninety-hour degree programs.

In calculating the subsidy entitlements for enrollment in College Credit Plus pathways and accelerated ninety-hour degree programs, the Chancellor shall use the following:

(a) The subsidy for College Credit Plus pathways and accelerated ninety-hour degree programs shall be distributed as follows:

(i) The subsidy enrollment in College Credit Plus pathways and accelerated ninety-hour degree programs for students identified as residents of this state in any term of their studies, as reported through the Higher Education Information (HEI) system student enrollment file, shall be weighted by a factor of 1.

(ii) The subsidy enrollment in College Credit Plus pathways and accelerated ninety-hour degree programs for students identified as out-of-state residents during all terms of their studies, as reported through the Higher Education Information (HEI) system student enrollment file, who remain in the state of Ohio at least one year after graduation, as calculated based on the three-year average in-state residency rate using unemployment wage data for out-of-state graduates at each institution, shall be weighted by a factor of 50 per cent.

(b) In calculating each campus's enrollment in College Credit Plus pathways and accelerated ninety-hour degree programs, the Chancellor shall use the three-year average enrollment for the most recent completed three-year period that is practicable as agreed to by the Inter-University Council and the Chancellor.

(6) In calculating the course completion funding for universities, the Chancellor shall use the following count of FTE students:

(a) The subsidy eligible enrollments by model shall equal only those FTE students who successfully complete the course as defined and reported through the Higher Education Information (HEI) system course enrollment file;

(b) Those undergraduate FTE students with successful course completions, identified in division (D)(6)(a) of this section, that are defined as at-risk based on academic under-preparation or financial status shall have their eligible completions weighted by the following:

(i) Institution-specific course completion indexes, where the indexes are calculated based upon the number of at-risk students enrolled during the prior three calendar years; and

(ii) A statewide average at-risk course completion weight determined for each subsidy model. The statewide average at-risk course completion weight shall be determined by calculating the difference between the percentage of traditional students who complete a course and the percentage of at-risk students who complete the same course.

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(c) The course completion earnings shall be determined by multiplying the amounts listed above in divisions (B) and (C) of this section by the subsidy-eligible FTEs for the most recent completed three-year period that is practicable as agreed to by the Inter-University Council and the Chancellor for all models except Medical I and Medical II.

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(d) For universities, the Chancellor shall compute the course completion earnings by dividing the appropriation for universities, established in division (B)(1)(b) of the section of this act entitled "STATE SHARE OF INSTRUCTION FOR FISCAL YEARS 2026 AND 2027," less the degree attainment funding as calculated in division (D)(1) of this section, less the doctoral set-aside, less the medical I set-aside, less the medical II set-aside, and less the College Credit Plus pathways and accelerated ninety-hour degree programs funding as calculated in division (D)(5) of this section, by the sum of all campuses' instructional costs as calculated in division (D)(6) of this section.

(E) CALCULATION OF STATE SHARE OF INSTRUCTION FORMULA ENTITLEMENTS AND ADJUSTMENTS FOR COMMUNITY COLLEGES

(1) Of the foregoing appropriation item 235501, State Share of Instruction, 50 per cent of the appropriation for state-supported community colleges, state community colleges, and technical colleges as established in division (B)(1)(a) of the section of this act entitled "STATE SHARE OF INSTRUCTION FOR FISCAL YEARS 2026 AND 2027," in each fiscal year shall be reserved for course completion FTEs as aggregated by the subsidy models defined in division (B) of this section.

The course completion funding shall be allocated to campuses in proportion to each campus's share of the total sector's course completions, weighted by the instructional cost of the subsidy models.

To calculate the subsidy entitlements for course completions at community colleges, state community colleges, and technical colleges, the Chancellor shall use the following calculations:

(a) In calculating each campus's count of FTE course completions, the Chancellor shall use a three-year average for course completions for the three-year period ending in the prior year for students identified as residents of the state of Ohio in any term of their studies, as reported through the Higher Education Information (HEI) system student enrollment file.

(b) The subsidy eligible enrollments by model shall equal only those FTE students who successfully complete the course as defined and reported through the Higher Education Information (HEI) system course enrollment file.

(c) Those students with successful course completions, that are defined as access students based on financial status, minority status, age, or academic under-preparation shall have their eligible course completions weighted by a statewide access weight. The weight given to any student that meets any access factor shall be 15 per cent for all course completions.

(d) The model costs as used in the calculation shall be augmented by the model weights for science, technology, engineering, mathematics, and medicine models as established in division (C) of this section.

(2) Of the foregoing appropriation item 235501, State Share of Instruction, 25 per cent of the

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allocation.

(I) DISTRIBUTION OF STATE SHARE OF INSTRUCTION

The state share of instruction payments to the institutions shall be in substantially equal monthly amounts during the fiscal year, unless otherwise determined by the Director of Budget and Management pursuant to section 126.09 of the Revised Code. Payments during the first six months of the fiscal year may be based upon the state share of instruction appropriation estimates made for the various institutions of higher education, and payments during the last six months of the fiscal year may be based on the final data from the Chancellor. If agreed to by the Chancellor and the Inter-University Council, payments to universities in each month of a fiscal year shall be based on final data in the higher education information system for the selected three-year period that is acceptable to both parties.

SECTION 381.250. STATE SHARE OF INSTRUCTION FOR FISCAL YEARS 2026 AND 2027

(A)(1) Of the foregoing appropriation item 235501, State Share of Instruction, up to \$100,000,000 in each fiscal year shall be distributed according to a formula devised by the Chancellor of Higher Education based on the following order of priority, using data from the United States Census Post-Secondary Employment Outcomes project.

(a) Retention-rate outcomes based on factors, including, but not limited to, the number of graduates employed by an Ohio-based employer and employment outcomes of the graduates of each college and university. In counting students under division (A)(1)(a) of this section, graduates who are residents of this state under rules adopted under section 3333.31 of the Revised Code and are employed by an Ohio-based employer shall be weighted the highest, followed by graduates who are employed by an Ohio-based employer but are not residents of this state;

(b) Employment outcomes of the graduates of each college and university. In counting students under division (A)(1)(b) of this section, the Chancellor shall use as a factor employment by the graduates of each institution, measured at the 2-digit level of the Classification of Instructional Programs codes published by the National Center for Education Statistics.

(2) Of the foregoing appropriation item 235501, State Share of Instruction, up to \$10,000,000 in each fiscal year shall be distributed according to a formula devised by the Chancellor that provides funding bonuses of \$10,000 per graduate for technician-aligned associate degrees, as determined by the Governor's Office of Workforce Transformation, that are produced above a historical baseline of institutional production, as calculated by the Chancellor. In developing a formula under division (A)(2) of this section, the Chancellor shall give priority to retention-based outcomes, as specified in division (A)(1)(a) of this section, and count only graduates that are employed by an Ohio-based employer.

(3) Of the amount set aside in division (A)(1) of this section for each fiscal year, 76.8 per cent shall be distributed to state-supported university main and regional campuses and 23.2 per cent

The above boxed and initialed text was disapproved.

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shall be distributed to state-supported community colleges, state community colleges, and technical colleges.

(4) Of the foregoing appropriation item 235501, State Share of Instruction, \$8,500,000 in each fiscal year shall be distributed to The Ohio State University to support the Salmon P. Chase Center for Civics, Culture, and Society established under section 3335.39 of the Revised Code.

(5) Of the foregoing appropriation item 235501, State Share of Instruction, \$3,000,000 in each fiscal year shall be distributed to the University of Toledo to support the Institute of American Constitutional Thought and Leadership established under section 3364.07 of the Revised Code.

(6) Of the foregoing appropriation item 235501, State Share of Instruction, \$2,000,000 in each fiscal year shall be distributed to Miami University to support the center for civics, culture, and society established under section 3339.06 of the Revised Code.

(7) Of the foregoing appropriation item 235501, State Share of Instruction, \$2,000,000 in each fiscal year shall be distributed to Cleveland State University to support the center for civics, culture, and society established under section 3344.07 of the Revised Code.

(8) Of the foregoing appropriation item 235501, State Share of Instruction, \$2,000,000 in each fiscal year shall be distributed to Wright State University to support the center for civics, culture, and workforce development established under section 3352.16 of the Revised Code.

(B)(1) The remainder of the foregoing appropriation item 235501, State Share of Instruction, shall be distributed according to the section of this act entitled "STATE SHARE OF INSTRUCTION FORMULAS." Of these funds:

(a) 23.2 per cent in each fiscal year shall be distributed to state-supported community colleges, state community colleges, and technical colleges, except that the amount calculated for Eastern Gateway Community College shall be distributed as follows:

(i) Up to \$2,900,000 in fiscal year 2026 for final close out costs of the college;

(ii) Up to \$2,500,000 in fiscal year 2026 to reimburse the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0);

(iii) The remainder in each fiscal year shall remain in the General Revenue Fund.

(b) 76.8 per cent in each fiscal year shall be distributed to state-supported university main and regional campuses;

(c) Of the amounts distributed under division (B)(1)(b) of this section, \$75,000,000 in fiscal year 2027 shall be distributed according to a formula devised by the Chancellor based on the per cent share of funds calculated in division (B)(1)(b) of this section. No state university shall receive funds from the amount set aside in division (B)(1)(c) of this section for fiscal year 2027 unless the standing committees of the House of Representatives and the Senate that consider higher education legislation determine that the state university has fully complied with sections 3333.045, 3345.029, 3345.0216, 3345.0217, 3345.382, 3345.451, 3345.453, and 3345.591 of the Revised Code for the previous fiscal year. To make this determination, each state university shall, not later than March 1, 2026, submit a report to the committee chairs, in a form and manner determined by the committees.

The above boxed and initialed text was disapproved.

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that demonstrates the state university's compliance with those sections. Not later than March 31, 2026, each committee shall determine whether each state university has fully complied with those sections for the previous fiscal year and report that determination to the Office of Budget and Management. The Controlling Board shall consider the release of funds from the amount set aside in division (B)(1)(c) of this section for fiscal year 2027 only for compliant universities. The release of funds shall be subject to Controlling Board approval. Payments for fiscal year 2027 shall be issued to compliant universities in monthly payments in the manner provided in division (I) of the section of this act entitled "STATE SHARE OF INSTRUCTION FORMULAS." For any university determined noncompliant, the Chancellor shall reduce payments for that university by an amount equal to that university's per cent share of the total funds calculated pursuant to division (B)(1)(b) of this section.

(2) Any increases in the amount distributed to an institution from the funds set aside in division (B) of this section that are above the prior year may be used by the institution to provide need-based aid and to provide counseling, support services, and workforce preparation services to students.

SECTION 381.260. RESTRICTION ON FEE INCREASES

(A) In fiscal years 2026 and 2027, the boards of trustees of state institutions of higher education shall restrain increases in in-state undergraduate instructional and general fees.

(1) For the 2025-2026 and 2026-2027 academic years, each community college established under Chapter 3354., state community college established under Chapter 3358., or technical college established under Chapter 3357. of the Revised Code may increase its in-state undergraduate instructional and general fees by not more than ten dollars per credit hour over what the institution charged for the previous academic year.

(2) The limitations under division (A)(1) of this section do not apply to student health insurance, fees for auxiliary goods or services provided to students at the cost incurred to the institution, fees assessed to students as a pass-through for licensure and certification examinations, fees in elective courses associated with travel experiences, elective service charges, fines, and voluntary sales transactions.

(B) The limitations under this section shall not apply to increases required to comply with institutional covenants related to their obligations or to meet unfunded legal mandates or legally binding obligations incurred or commitments made prior to the effective date of this section with respect to which the institution had identified such fee increases as the source of funds. Any increase required by such covenants and any such mandates, obligations, or commitments shall be reported by the Chancellor of Higher Education to the Controlling Board. These limitations may also be modified by the Chancellor, with the approval of the Controlling Board, to respond to exceptional circumstances as identified by the Chancellor.

(C) Institutions offering an undergraduate tuition guarantee pursuant to section 3345.48 and initial text was disapproved.

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Whenever the Director of Budget and Management determines that an appropriation made to a state agency from a fund of the state is insufficient to provide for the recovery of statewide indirect costs under section 126.12 of the Revised Code, the amount required for such purpose is hereby appropriated from the available receipts of such fund.

SECTION 505.30. TRANSFERS ON BEHALF OF THE STATEWIDE INDIRECT COST ALLOCATION PLAN

The total transfers made from the General Revenue Fund by the Director of Budget and Management under this section shall not exceed the amounts transferred into the General Revenue Fund under section 126.12 of the Revised Code.

The director of an agency may certify to the Director of Budget and Management the amount of expenses not allowed to be included in the Statewide Indirect Cost Allocation Plan under federal regulations, from any fund included in the Statewide Indirect Cost Allocation Plan, prepared as required by section 126.12 of the Revised Code.

Upon determining that no alternative source of funding is available to pay for such expenses, the Director of Budget and Management may transfer cash from the General Revenue Fund into the fund for which the certification is made, up to the amount of the certification. The director of the agency receiving such funds shall include, as part of the next budget submission prepared under section 126.02 of the Revised Code, a request for funding for such activities from an alternative source such that further federal disallowances would not be required.

The director of an agency may certify to the Director of Budget and Management the amount of expenses paid in error from a fund included in the Statewide Indirect Cost Allocation Plan. The Director of Budget and Management may transfer cash from the fund from which the expenditure should have been made into the fund from which the expenses were erroneously paid, up to the amount of the certification.

The director of an agency may certify to the Director of Budget and Management the amount of expenses or revenues not allowed to be included in the Statewide Indirect Cost Allocation Plan under federal regulations, for any fund included in the Statewide Indirect Cost Allocation Plan, for which the federal government requires payment. If the Director of Budget and Management determines that an appropriation made to a state agency from a fund of the state is insufficient to pay the amount required by the federal government, the amount required for such purpose is hereby appropriated from the available receipts of such fund, up to the amount of the certification.

SECTION 505.35. TRANSFERS TO OAKS SUPPORT ORGANIZATION FUND

Transfers from the General Revenue Fund to the OAKS Support Organization Fund (Fund 5EB0) under division (A)(2)(b) of section 126.12 of the Revised Code shall not exceed \$1,250,000 cash in each fiscal year of the biennium ending June 30, 2027.

The above boxed and initialed text was disapproved.

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Management may transfer up to \$200,000,000 cash during the biennium ending June 30, 2027, from non-General Revenue Funds that are not constitutionally restricted to the General Revenue Fund. The Director shall report any such transfers to the Controlling Board within thirty days of making the transfer.

TANGIBLE PROPERTY TAX REPLACEMENT FUNDS

During the biennium ending June 30, 2027, the Director of Budget and Management may transfer cash as necessary from the School District Tangible Property Tax Replacement Fund (Fund 7047) and the Local Government Tangible Property Tax Replacement Fund (Fund 7081) to the General Revenue Fund.

ALL OHIO FUTURE FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$250,000,000 cash from the All Ohio Future Fund (Fund 5XM0) to the General Revenue Fund.

SUPER RAPIDS FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer up to \$10,000,000 cash from the Super RAPIDS Fund (Fund 5AH1) to the General Revenue Fund.

ADULT USE TAX FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$35,000,000 cash from the Adult Use Tax Fund (Fund QG18) to the General Revenue Fund.

GROW YOUR OWN TEACHER PROGRAM FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer up to \$9,000,000 cash from the Grow Your Own Teacher Program Fund (Fund 5ZY0) to the General Revenue Fund.

AUDIT SETTLEMENTS AND CONTINGENCY FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$4,000,000 cash from the Audit Settlements and Contingency Fund (Fund 5BP1) to the General Revenue Fund.

PRE-SECURITIZATION TOBACCO PAYMENTS FUND

RMD
On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$20,000,000 cash from the Pre-Securitization Tobacco Payments Fund (Fund 5LS0) to the General Revenue Fund.

LITERACY IMPROVEMENT FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer up to \$10,000,000 cash from the Literacy Improvement Fund (Fund 5AQ1) to the General Revenue Fund.

INFORMATION TECHNOLOGY DEVELOPMENT FUND

RMD

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On July 1 of each fiscal year, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$2,500,000 cash from the Information Technology Development Fund (Fund 5LJ0) to the General Revenue Fund.

HUMAN SERVICES PROJECT FUND

On July 1 of each fiscal year, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$5,000,000 cash from the Human Services Projects Fund (Fund 5RY0) to the General Revenue Fund.

BROADBAND POLE REPLACEMENT FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$15,000,000 cash from the Broadband Pole Replacement Fund (Fund 5AI1) to the General Revenue Fund.

WORKFORCE DEVELOPMENT PROJECTS FUND

Notwithstanding section 6301.19 of the Revised Code, on July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$1,000,000 cash from the Workforce Development Projects Fund (Fund 5RX0) to the General Revenue Fund.

RAIL SAFETY CROSSING FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$15,000,000 cash from the Rail Safety Crossing Fund (Fund 5ZP0) to the General Revenue Fund.

ODJFS AUDIT SETTLEMENTS AND CONTINGENCY FUND

Notwithstanding section 5101.073 of the Revised Code, on July 1 of each fiscal year, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$4,000,000 cash from the ODJFS Audit Settlements and Contingency Fund (Fund 5DM0) to the General Revenue Fund.

SECTION 512.10. TRANSFERS OUT OF GENERAL REVENUE FUND

STATE MARKETING OFFICE FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer up to \$22,000,000 cash from the General Revenue Fund to the State Marketing Office Fund (Fund 5MJ0).

FOUNDATION FUNDING - ALL STUDENTS FUND

Notwithstanding any provision of law to the contrary, the Director of Budget and Management may transfer up to \$600,000,000 cash, in each fiscal year, from the General Revenue Fund to the Foundation Funding - All Students Fund (Fund 5VS0).

SECOND CHANCE GRANT PROGRAM FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer up to \$4,000,000 cash from the General Revenue Fund to the Second Chance Grant Program Fund (Fund 5YD0).

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sealed with the Great Seal of the State, presented in the Department of Administrative Services for recording, and delivered to the grantee. The grantee shall present the Governor's Deed for recording in the Office of the Franklin County Recorder.

SECTION 701.50. Sections 122.1712 and 122.1713 of the Revised Code, as enacted by this act, shall be known as the Platinum Provider Act.

RMD
SECTION 701.60. When calculating the state appropriation limitation for fiscal year 2028, the Governor shall determine the limitation taking into account the amendments to or enactments of sections 107.032 to 107.034 of the Revised Code contained in Section 101.01 of this act.

SECTION 701.70. All public officers whose compensation cannot be changed during the officer's term under Ohio Constitution, Article II, Section 20, shall continue receiving for the remainder of the officer's term the amount the official is entitled to under section 325.18, 505.24, or 507.09 of the Revised Code before the effective date of the amendments to those sections made by this act until the officer begins a new term and may constitutionally receive the changed compensation amount.

SECTION 701.90. The Auditor of State shall conduct a performance audit of the Public Utilities Commission of Ohio, which shall include a review of the Ohio Power Siting Board, in accordance with sections 117.46 to 117.463 of the Revised Code. The Auditor of State shall release the audit not later than May 1, 2027.

SECTION 701.100. The Rare Disease Advisory Council shall prepare and submit a final report to the General Assembly, in accordance with division (B) of section 101.68 of the Revised Code, not later than December 31, 2025.

RMD
SECTION 701.110. (A) Each agency to which section 121.93 of the Revised Code applies shall review its operations to identify principles of law or policy that have not been stated in a rule and that the agency is relying upon in conducting adjudications or other determinations of rights and liabilities or in issuing writings and other materials, such as instructions, directives, policy statements, guidelines, handbooks, manuals, advisories, notices, circulars, advertisements, forms, letters, and opinions. An agency is not required to identify principles of law or policy relied upon in issuing internal management rules as defined in section 111.15 of the Revised Code.

Not later than November 30, 2025, each agency to which section 121.93 of the Revised Code applies shall electronically transmit a report to the Joint Committee on Agency Rule Review

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containing all of the following:

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- (1) A statement that the agency has completed the review required by this section;
 - (2) The principles of law or policies identified under this division;
 - (3) The agency's considerations regarding the identified principles of law or policies under division (C) of this section;
 - (4) Any principles of law or policies for which the agency determines rulemaking is indicated or for which the agency has commenced the rule-making process under division (C) of this section.

(B) The Joint Committee on Agency Rule Review shall make the reports available on its web site.

(C) Each agency to which section 121.93 of the Revised Code applies shall determine whether a principle of law or policy identified in a review required under this section has a general and uniform operation and establishes a legal regulation or standard that would not exist in its absence. If the principle of law or policy has these characteristics, the agency shall evaluate the principle or policy using the standards in division (B) of section 121.93 of the Revised Code, as amended by this act, to determine whether the principle of law or policy should be supplanted by its restatement in a rule. If the agency determines, in light of the standards, that rulemaking is indicated, the agency shall commence the rule-making process in accordance with divisions (C) and (D) of section 121.93 of the Revised Code, as amended by this act.

RMD SECTION 701.130. (A) As used in this section, "state agency" and "state employee" have the same meanings as in section 124.184 of the Revised Code, as enacted by this act.

(B) Not later than December 31, 2026, each state agency required to develop a plan under section 124.184 of the Revised Code regarding the work location of the agency's state employees shall submit an implementation report to the Director of Administrative Services during the period established by the Director that describes the agency's compliance with that plan. The agency shall include both of the following in the report:

- (1) The number of the agency's state employees who report to the agency's worksite or another location designated by the agency under that section;
- (2) The wages and job classification of the agency's state employees.

SECTION 701.140. (A) The Auditor of State shall conduct a performance audit and a financial audit of the Ohio Judicial Conference in accordance with the applicable provisions of Chapter 117. of the Revised Code.

(B) The Auditor of State shall submit the audit results to the Speaker of the House of Representatives and President of the Senate not later than December 31, 2026.

The above boxed and initialed text was
disapproved

6/30/25
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SECTION 733.90. (A) The amendment by this act of section 3307.05 of the Revised Code does not affect the terms of the members of the State Teachers Retirement Board serving on the effective date of this section. Division (B) of section 3307.05 of the Revised Code does not apply to appointed members of the Board serving on the effective date of this section.

(B) Pursuant to section 3307.05 of the Revised Code, as amended by this act, as soon as practicable after the effective date of this section, all of the following apply:

(1) The Chancellor of Higher Education shall take office on the Board or designate an individual to serve on the Board as the Chancellor's designee.

(2) The Treasurer of State shall appoint to the Board the Treasurer of State's investment designee.

(3) The Speaker of the House of Representatives and the President of the Senate each shall appoint one investment expert member to the Board.

(C)(1) The office of the contributing member of the Board described under former division (D) of section 3307.05 of the Revised Code whose term expires on August 31, 2026, is abolished on that date.

(2) The office of the contributing member of the Board described under former division (D) of section 3307.05 of the Revised Code whose term expires on August 31, 2027, is abolished on that date.

(3) The office of the contributing member of the Board described under former division (D) of section 3307.05 of the Revised Code whose term expires on August 31, 2028, is abolished on that date.

(D) The office of the retired teacher member of the Board described under former division (E) of section 3307.05 of the Revised Code whose term expires on August 31, 2026, is abolished on that date.

RMD

SECTION 735.10. This act first applies to the nomination of candidates for the office of member of a board of education, and the election of those nominees at the following general election, beginning with the next primary election held in an even-numbered year that is held at least one hundred twenty days after the effective date of this section.

SECTION 737.10. (A) The Director of Environmental Protection shall conduct a review to assess the motor vehicle inspection and maintenance program that is implemented in accordance with section 3704.14 of the Revised Code. The Director shall include all of the following in the review:

(1) A determination of the necessity of the program;

(2) An evaluation of whether each county that is subject to the program during the prior calendar year has achieved, and has the ability to maintain, compliance with federal ozone standards without implementation of the program in that county. The evaluation shall include the most recent

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air quality monitoring data and predictive modeling of future compliance.

(3) An analysis of whether a revision to Ohio's state implementation plan could be submitted to the United States Environmental Protection Agency to discontinue the program while maintaining compliance with national ambient air quality standards. If the Director's analysis finds that compliance may be achieved without participation in the program, the Director shall formally submit a request to the United States Environmental Protection Agency for reconsideration of the program's implementation in affected regions.

(4) After proper monitoring, an analysis of weather patterns over northeast Ohio and the entire great lakes region with respect to how those patterns impact ozone levels, air circulation, and overall emissions. The analysis shall include a review of temperature inversions, seasonal variations, and other meteorological factors that could contribute to emissions buildup or dispersion. The analysis also shall evaluate current ozone levels and how such weather patterns affect compliance status with the national ambient air quality standards.

(5) Any potential alternative measures for maintaining air quality if the program is altered or discontinued.

(B) Not later than eighteen months after the effective date of this section, the Director shall compile the findings of the review into a report. The Director shall submit the report to the General Assembly and make the report available to the public on the Environmental Protection Agency's web site.

RM
SECTION 737.30. Not later than ninety days after the effective date of this section, the Director of Health shall adopt rules in accordance with Chapter 119. of the Revised Code to implement division (A)(22) of section 3718.02 of the Revised Code.

SECTION 739.20. PRIVATE INSURANCE OUTREACH PROGRAM

During fiscal year 2027, the Department of Insurance shall create and administer an outreach program to provide information, awareness, and assistance to Medicaid recipients to help them transition from Medicaid to private insurance.

SECTION 741.10. (A) As used in this section, "contributions," "contributory employer," "payments in lieu of contributions," and "wages" have the same meanings as in section 4141.01 of the Revised Code.

(B) Except as provided in division (E) of this section, the Director of Job and Family Services shall, in accordance with division (C) of this section, collect a technology and customer service fee from all contributory employers and all nonprofit organizations, or groups of such organizations, that elect to become liable for payments in lieu of contributions under section 4141.241 of the Revised Code.

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not accept the placement of additional children until the group home has complied with the ratio requirements.

SECTION 751.120. The Department of Medicaid shall conduct a request for information to study the feasibility of requiring Medicaid managed care organizations to conduct internal data cross checks.

SECTION 751.150. The Department of Rehabilitation and Correction shall create a pilot program in the Ross Correctional Institution to ensure that no private entity provides food service within the institution and instead utilizes state employees to oversee meals and food service to the extent such a program does not conflict with existing contracts.

PM

SECTION 751.160. (A) As used in this section:

- (1) "Electronic visit verification system" has the same meaning as in 42 U.S.C. 1396b.
- (2) "Integrated care delivery system" means the demonstration project implemented as described in section 5164.91 of the Revised Code.
- (3) "Medicaid managed care organization" includes a managed care organization participating in the integrated care delivery system.

(B) Beginning on the effective date of this section and through June 30, 2027, if the Medicaid Director establishes an electronic visit verification system in rules adopted under section 5164.02 of the Revised Code, then all of the following apply:

(1) The electronic visit verification system shall not exceed the minimum requirements specified in 42 U.S.C. 1396b.

(2) The Department of Medicaid and the Department of Developmental Disabilities shall provide education and technical assistance to Medicaid providers subject to the electronic visit verification system to aid them in complying with the system.

(3) When a Medicaid provider described in division (B)(2) of this section submits a claim to the Department of Medicaid, the Department of Developmental Disabilities, a Medicaid managed care organization, or any other entity authorized to pay a Medicaid claim subject to the electronic visit verification system and the claim is not supported by information in the system, all of the following apply:

- (a) The department, organization, or entity shall not deny the claim.
- (b) The department, organization, or entity shall notify the Medicaid provider that the claim is not supported by information in the system.
- (c) The department, organization, or entity shall offer the Medicaid provider the opportunity to review and correct both the claim and data in the system.

(4) The Department of Medicaid, the Department of Developmental Disabilities, a Medicaid

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managed care organization, or any other entity authorized to conduct a post-payment audit or review may consider information in the electronic visit verification system as part of its audit or review protocol, but shall not conduct an audit or review based solely on information in the system.

SECTION 751.170. AUDIT AND CORRECTIVE ACTION PLAN FOR THE AGED, BLIND, AND DISABLED MEDICAID ELIGIBILITY GROUP

(A) The Auditor of State shall conduct an audit of the Medicaid program to determine whether any individuals enrolled in the Medicaid program on the basis of being a member of the aged, blind, and disabled eligibility group are ineligible to participate in the Medicaid program. The audit shall specifically examine whether individuals who are members of the aged, blind, and disabled eligibility group have countable assets that exceed the limits specified in 20 C.F.R. 416.1205.

(B) Upon the conclusion of the audit conducted under this section, the Department of Medicaid shall initiate a corrective action plan, designed to reduce spending in the Medicaid program for individuals in the aged, blind, and disabled eligibility group, that does all of the following:

- (1) Addresses individuals who are determined by the audit to be ineligible for continued participation in the Medicaid program;
- (2) Establishes and implements an electronic asset verification system for all applicants and enrollees in the aged, blind, and disabled eligibility group;
- (3) Undertakes other initiatives designed to reduce spending in the Medicaid program for individuals in the aged, blind, and disabled eligibility group.

(C) The Department of Medicaid shall submit a copy of the corrective action plan to the Legislative Service Commission and the chairpersons of the standing committees in both the House of Representatives and the Senate that primarily consider legislation governing the Medicaid program.

SECTION 755.20. (A) As used in this section:

(1) "First responder" means a law enforcement agency, fire department, or emergency medical services organization.

(2) "Unmanned aerial vehicle system" has the same meaning as in section 4561.50 of the Revised Code.

(B) The Director of Transportation shall establish a Drones for First Responders pilot program to be administered by the Department of Transportation.

(C) The program shall be designed to focus on the following goals:

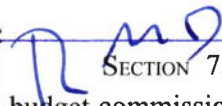
- (1) Acquiring unmanned aerial vehicle system assets for first responders within municipal corporations;
- (2) Providing training on the operation of unmanned aerial vehicle systems to the operators

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party complainant, as defined in section 5715.19 of the Revised Code, applies to any appeal taken from a board of revision decision rendered on or after the effective date of this section.

 SECTION 757.110. Notwithstanding section 5705.316 of the Revised Code, each county budget commission or, if applicable, joint budget commission, shall convene not later than October 31, 2025, to proceed as described in that section. At that meeting, the commission shall review the certification required for fiscal year 2025 under section 5705.36 of the Revised Code for each city, local, or exempted village school district in the county. If the carry-over balance in a district's general operating budget exceeds the applicable percentage of the district's general fund expenditures made in that fiscal year, the commission shall reduce the rate of, or the annual amount of money to be raised by, any or all of the current expense taxes levied by the district for tax year 2025 to the extent described in section 5705.316 of the Revised Code. A board may, by resolution certified to the commission on or before October 1, 2025, designate an amount of the district's carry-over balance as reserved for current or future permanent improvements expenditures, and the commission shall not consider the designated amount as described in that section. If such funds are not expended as designated within those three years, the commission shall consider them as a part of the carry-over balance in all subsequent years.

This section does not apply to a school district to which section 5705.316 of the Revised Code does not apply.

SECTION 757.120. (A) The Tax Commissioner shall not make adjustments in 2025 or 2026 to the income amounts in divisions (A)(2) and (3) of section 5747.02 of the Revised Code, as otherwise required by division (A)(5) of that section, or make adjustments in 2025 or 2026 to the personal exemption amounts prescribed in division (A) of section 5747.025 of the Revised Code, as otherwise required by divisions (B) and (C) of that section.

(B) Notwithstanding any rule adopted pursuant to section 5747.06 of the Revised Code, the Tax Commissioner shall adjust the income tax withholding rate tables published pursuant to those rules to reflect all amendments to the income tax rates prescribed in section 5747.02 of the Revised Code, as amended by this act, such that not more than one hundred million dollars in General Revenue Fund revenue is forgone in fiscal year 2026 and not more than two hundred fifteen million dollars in General Revenue Fund revenue is forgone in fiscal year 2027 as the result of such adjustments.

SECTION 757.140. The owner of a tax credit certificate issued under section 122.852 of the Revised Code, as it existed prior to that section's repeal by this act, may claim the credit in the manner prescribed in that section and sections 5726.59, 5747.67, and 5751.55 of the Revised Code, as those sections existed prior to their repeal by this act.

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2025. The amendment by this act of section 3735.671 of the Revised Code applies to agreements entered into under that section before, on, or after the effective date of this section.

SECTION 801.240. The amendment by this act of division (B)(1) of section 5739.12 of the Revised Code applies to returns required to be filed on and after January 1, 2026.

SECTION 801.260. The amendment by this act of section 5739.02 of the Revised Code, except division (B)(13) of that section, applies on and after January 1, 2026.

rm SECTION 801.270. The amendment by this act of division (B)(8) of section 5739.01 of the Revised Code applies on and after January 1, 2026.

rm SECTION 801.280. The amendment by this act of division (E)(1) of section 319.301 of the Revised Code applies to tax years beginning on or after the effective date of this section.

rm SECTION 801.310. (A) Except as otherwise provided in Sections 801.70 and 801.100 of this act, the amendment by this act of sections 133.18, 306.32, 306.322, 345.01, 345.03, 345.04, 505.37, 505.48, 505.481, 511.28, 511.34, 513.18, 755.181, 1545.041, 1545.21, 1711.30, 3311.50, 3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 4582.024, 4582.26, 5705.01, 5705.03, 5705.17, 5705.21, 5705.212, 5705.213, 5705.215, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.2114, 5705.233, 5705.25, 5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 5748.08, and 5748.09 of the Revised Code applies to elections held on or after January 1, 2026, except as otherwise provided in those amendments.

(B) As used in this division, "former section 5705.192 of the Revised Code" means section 5705.192 of the Revised Code as it existed before the effective date of its repeal by this act.

If a taxing authority, as defined in former section 5705.192 of the Revised Code, acts under that section prior to its repeal by this act to replace an existing levy and submit the question to electors at an election held before January 1, 2026, then a board of elections shall proceed to submit that question in accordance with that former section, notwithstanding the effective date of its repeal by this act. No replacement of a tax proposed under former section 5705.192 of the Revised Code shall be submitted to electors at an election held on or after January 1, 2026.

SECTION 801.320. The amendment or enactment by this act of sections 307.696, 307.697, 4301.421, 5743.024, 5743.323, 5743.511, 5743.621, and 5743.631 of the Revised Code applies to any proceedings commenced after the effective date of this section, and, so far as their provisions support the actions taken, also apply to proceedings that on that effective date are pending, in

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progress, or completed, notwithstanding the applicable law previously in effect or any provision to the contrary in a prior resolution, ordinance, order, advertisement, notice, or other proceeding. Any proceedings pending or in progress on that effective date of that amendment or enactment shall be deemed to have been taken in conformity with the amendment or enactment.

SECTION 801.330. The amendment by this act of division (A)(43) of section 5747.01 of the Revised Code is remedial in nature and applies to taxable years beginning on or after January 1, 2024, including any petition for reassessment or appeal thereof pending on or after the effective date of this section. A taxpayer who previously added amounts under division (A)(43) of section 5747.01 of the Revised Code, as that division existed before the effective date of this section, may file an amended return to revise the addition consistent with the amendment by this act. Such amended returns must be filed within one year after the effective date of this section.

SECTION 801.340. The amendment by this act of sections 718.05 and 718.85 of the Revised Code applies to returns required to be filed on or after January 1, 2026.

SECTION 801.350. The amendment by this act of division (L) of section 5739.01 of the Revised Code applies beginning the first day of the first month after the effective date of this section.

SECTION 801.360. The amendment by this act of section 3307.27 of the Revised Code applies to an employment contract with a superintendent or principal under section 3319.08 of the Revised Code entered into on and after the effective date of this section. The amendment by this act of section 3309.47 of the Revised Code applies to an employment contract with a treasurer under section 3313.22 of the Revised Code entered into on and after the effective date of this section.

SECTION 805.10. SEVERABILITY

The items of law contained in this act, and their applications, are severable. If any item of law contained in this act, or if any application of any item of law contained in this act, is held invalid, the invalidity does not affect other items of law contained in this act and their applications that can be given effect without the invalid item of law or application.

SECTION 810.10. NO EFFECT AFTER END OF BIENNIUM

An item of law, other than an amending, enacting, or repealing clause, that composes the whole or part of an uncodified section contained in this act has no effect after June 30, 2027, unless its context clearly indicates otherwise.

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SECTION 820.10. Sections of this act prefixed with numbers in the 200s, 300s, 400s, and 500s of this act are exempt from the referendum under Ohio Constitution, Article II, Section 1d, and therefore take immediate effect when this act becomes law.

SECTION 820.20. The amendment, enactment, or repeal by this act of the sections listed below is exempt from the referendum under Ohio Constitution, Article II, section 1d and section 1.471 of the Revised Code and therefore takes effect immediately when this act becomes law or, if a later effective date is specified below, on that date.

Sections 131.51, 3302.03, 3319.51, 3780.02, 3780.03, 3780.10, 3780.18, 3780.19, 3780.22, 3780.23, 3780.26, 3780.30, 4743.05, 4927.01, 4927.22, 5119.211, 5124.15, 5709.93, and 5751.02 of the Revised Code.

SECTION 820.30. SUBJECT TO REFERENDUM

Except as otherwise provided in this act, the amendment, enactment, or repeal by this act of a section is subject to the referendum under Ohio Constitution, Article II, section 1c and therefore takes effect on the ninety-first day after this act is filed with the Secretary of State or, if a later effective date is specified below, on that date.

SECTION 820.70. Section 1547.54 of the Revised Code, as amended by this act, takes effect January 1, 2027.

SECTION 820.80. Sections 127.13, 4505.09, and 4519.59 of the Revised Code as amended by this act take effect on January 1, 2026.

SECTION 820.90. Section 2303.201 of the Revised Code as amended by this act takes effect six months after the effective date of this section.

SECTION 820.100. Sections 3305.05 and 3305.053 of the Revised Code, as amended by this act, take effect one year after the effective date of this section.

SECTION 820.110. Sections 107.032 to 107.034 of the Revised Code, as amended or enacted by Section 101.01 of this act, take effect July 1, 2026.

SECTION 820.120. The enactment by this act of sections 3313.902, 3314.38, and 3345.86 of the Revised Code takes effect July 1, 2026.

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