(2) A limited partnership or domestic limited partnership, as defined in section 1782.01 of the Revised Code, in which a general partner is a nonprofit corporation based in this state, a primary activity of which is the development and preservation of affordable housing;

(3) A limited liability company, as defined in section 1706.01 of the Revised Code, in which the manager is a nonprofit corporation based in this state, a primary activity of which is the development and preservation of affordable housing;

(4) A community improvement corporation, as defined in section 1724.01 of the Revised Code, or a community urban redevelopment corporation, as defined in section 1728.01 of the Revised Code.

(B) An electing subdivision or eligible developer that rehabilitates or constructs a unit of qualifying residential property and sells the property to an individual or individuals for the individual's or individuals' occupancy may apply to the director of development for a nonrefundable credit against the tax levied under section 5726.02 or 5747.02 of the Revised Code, provided the rehabilitation or construction and the sale comply with division (C) of this section. The credit application shall be made on forms prescribed by the director. The credit shall equal ninety thousand dollars or ~~one-third~~ ninety per cent of the cost to rehabilitate or construct the property, whichever is less.

(C) An application for a credit authorized by division ~~(C)~~ (B) of this section shall certify all of the following:

(1) That the rehabilitation or construction of qualifying residential property that is the subject of the application was completed according to all applicable construction and design standards;

(2) That each qualifying residential property that is the subject of the application was sold to an individual or individuals who have annual income that is not more than the qualifying median income, demonstrated the financial means to purchase the qualifying residential property, and agreed to all of the following in the purchase agreement:

(a) To maintain ownership of the qualifying residential property, occupy it as a primary residence, and not to rent any portion of the property to another individual for use as a dwelling, for at least ~~five~~ three years following the date of purchase;

(b) Not to sell the qualifying residential property to a purchaser other than the electing subdivision, the eligible developer, or an individual or individuals who have annual income that is no more than the qualifying median income for at least ~~twenty~~ fifteen years after the date of purchase;

(c) To pay a penalty to the director of development for violation of the agreement required by division (C)(2)(a) of this section that~~, subject to division (F)(3) of section 122.631 of the Revised Code,~~ equals the total amount of the tax credit authorized by this section and attributable to the qualifying residential property purchased by the individual, reduced by ~~twenty per cent~~ one-third of that amount for each full year the individual or individuals owned the property;

(d) That the director of development is a third-party beneficiary of the purchase agreement;

(e) To participate in the applicant's qualifying financial literacy program;

(f) Agree to annually certify to the director of development ~~or the director's designee~~, during the period described by division (C)(2)(a) of this section, that the individual or individuals own and occupy the qualifying residential property, and that no part of the property is being rented to another individual for use as a dwelling.

(3) That the qualifying residential property that is the subject of the application was sold for not more than ~~one~~ two hundred ~~eighty~~ twenty thousand dollars;

(4) That the purchaser of the qualifying residential property that is the subject of the application was transferred with a deed restriction prohibiting the sale of the property to a person other than the electing subdivision, the eligible developer, or an individual or individuals who have annual income that is not more than the qualifying median income for at least ~~twenty~~ fifteen years after the date of transfer. The deed restriction is a covenant running with the land and is fully binding on subsequent purchasers of the property until it expires on the fifteenth anniversary of the property's first transfer from the applicant under this section. The electing subdivision or eligible developer may include in the deed restriction a right of first refusal to repurchase the property for the purposes of ensuring that the property is ultimately sold to an individual or individuals who have annual income that is not more than the qualifying median income.

(5) That the applicant provides a minimum of ~~one year~~ six months of qualifying financial literacy counseling, delivered by a qualifying counseling provider, to each purchaser of qualifying residential property that is the subject of the application. An applicant may provide information regarding its qualifying financial literacy program to the director of development for review as part of the application or prior to application~~;~~.

(6) That the applicant shall report to the department of development the date when the qualifying residential property that is the subject of the application is sold by the applicant.

(7) That the qualifying residential property that is the subject of the application was not rehabilitated or constructed using grant funds received under section 122.632 of the Revised Code.

(D) The director of development is granted authority and standing to sue for the enforcement of a deed restriction described in division (C)(4) of this section.

(E)(1) Subject to division (E)(2) of this section, if the director determines that the applicant qualifies for a credit under this section, the director shall issue a tax credit certificate to the applicant identified with a unique number and listing the amount of the credit that is eligible to be transferred or claimed pursuant to division (E)(3) or (F) of this section.

(2) The total amount of tax credits issued by the director under this section after the effective date of this amendment shall not exceed ~~twenty-five~~ twenty million dollars ~~in any fiscal year~~, and no tax credits shall be issued after June 30, ~~2025~~2027.

(3) A person granted a certificate pursuant to division (E)(1) of this section may claim the credit against the tax levied under section 5726.02 of the Revised Code or against the person's aggregate tax liability under section 5747.02 of the Revised Code for the taxable year in which the

certificate is issued. The taxpayer shall claim the credit in the order prescribed by section 5726.98 or 5747.98 of the Revised Code, as applicable. Any unused amount may be carried forward for the following five taxable years. If the person is a pass-through entity, any taxpayer that is a direct or indirect investor in the pass-through entity on the last day of the entity's taxable year may claim the taxpayer's proportionate or distributive share of the credit against the taxpayer's aggregate amount of tax levied under section 5747.02 of the Revised Code.

A taxpayer claiming a credit under this section shall submit a copy of the certificate with the taxpayer's return or report.

(F) A person granted a certificate pursuant to division (E)(1) of this section may transfer the right to claim all or part of the credit reflected on the certificate to another person.

To effectuate the transfer, the transferor shall notify the tax commissioner, in writing, that the transferor is transferring the right to claim all or part of the remaining credit stated on the certificate. The transferor shall identify in that notification the certificate's number, the name and the tax identification number of the transferee, the amount of the remaining credit transferred to the transferee, and, if applicable, the amount of remaining credit retained by the transferor.

The transferee may claim the amount of the credit received under this division against the tax levied under section 5726.02 of the Revised Code or against the person's aggregate tax liability under section 5747.02 of the Revised Code for the taxable year in the same manner and for the same taxable years as it may be claimed by a person under division (E)(3) of this section.

Any person to which a credit has been transferred under this division may transfer the right to claim all or part of the transferred credit amount to any other person, in the same manner prescribed by this division for the initial transfer, including that any such transfer be reported by the transferor to the tax commissioner as described in this division.

Transferring a credit under this division does not extend the taxable years for which the credit may be claimed or number of years for which the unclaimed credit amount may be carried forward.

(G) The director may adopt rules in accordance with Chapter 119. of the Revised Code as necessary to administer the tax credits authorized by this section. Such rules may include the following:

(1) Application forms, deadlines, and procedures;

(2) Criteria for evaluating and prioritizing applications;

(3) Guidelines for promoting an even geographic distribution of credits throughout the state.

Sec. 122.636. (A) As used in this section:

(1) "Major economic development project" means a project in this state that is reasonably expected to create, retain, and attract jobs or otherwise improve the economic well-being of the area surrounding the project site and that meets either of the following:

(a) The project is reasonably expected to create at least seven hundred new permanent jobs.

(b) At least seven hundred million dollars in private investments are committed to establish, expand, renovate, or occupy a facility as part of a single project at a designated project site, including investment in new buildings, additions or improvements to existing buildings, machinery, equipment, furniture, fixtures, and inventory.

(2) "Major workforce housing project" means a project that reserves at least one hundred units, designed for residential occupancy by at least one hundred individuals or families living independently from each other.

(3) "Pro-housing development policy" may include any of the following:

(a) Having a process in place to increase the rate at which permits for housing developments are reviewed;

(b) Having a pre-approval process in place for an expedited review of permits for a diverse range of housing developers;

(c) Subsidizing or decreasing costs related to water or sewer connections and extensions for major workforce housing projects;

(d) Acquiring and readying sites that are ready to be financed and built upon by developers;

(e) Reducing or eliminating impact, inspection, and plan review fees for housing developers;

(f) Adopting a zoning plan that includes promoting higher density, small lot size, and minimum setback requirements;

(g) Developing a comprehensive plan that promotes diverse residential development options;

(h) Having no or minimal parking requirements for developments that include residential units;

(i) Conducting a traffic study, improving water or sewer infrastructure, improving roads, or permitting both rigid and flexible pavement types;

(j) Developing partnerships to expand the provision of sewer and water services to new areas;

(k) Promoting the use of non-traditional building structures such as modular or manufactured homes.

(4) "Residential economic development district" means all parcels of land within a twenty-mile radius of a major economic development project.

(B) A county, township, or municipal corporation that is fully or partially located within a residential economic development district may apply for a grant under this section in the form and manner prescribed by the department of development. The county, township, or municipal corporation may submit the application independently or in collaboration with a housing developer, port authority, council of government, regional planning commission, or one or more other counties, townships, or municipal corporations. The application shall, at minimum, include documentation or other evidence that proves, to the satisfaction of the department, that the applicant has done or has imminent plans to do both of the following within the district:

(1) Adopt and implement pro-housing development policies;

(2) Approve a major workforce housing project.

(C)(1) The department shall review applications and award grants under this section on a rolling basis, to the extent that funds are available.

(2) The department shall evaluate applications and determine the amount of each grant awarded in accordance with scoring metrics that include all of the following:

(a) Density, with more points awarded to projects that have more units per acre, starting at two units per acre;

(b) Lot size, with more points awarded to projects that have smaller lot sizes, starting with an average of seven thousand five hundred square feet;

(c) Side yard setbacks, with more points awarded to projects that have smaller setback requirements, starting with six feet;

(d) Open space requirements, with more points awarded to projects that have lesser open space requirements, starting with twenty-five per cent of gross acreage;

(e) Inspection, plan, impact, or water and sewer tap fee reductions, with more points awarded for lower or no fees;

(f) Use of water pipe type, with more points awarded for allowing polyvinyl chloride as opposed to ductile iron;

(g) Use of rigid and flexible pavement types, with more points awarded for allowing both;

(h) Traffic studies and thoroughfare plans, with more points awarded for applicants that seek to use funds for those purposes and have demonstrated success in completing such studies or plans for a major workforce housing project;

(i) Sanitary sewer or water extensions, with more points awarded for applicants that seek to use funds for those purposes as related to the major workforce housing project.

(3) The department shall give preference to applicants that adopt more pro-housing development policies in terms of both quantity and impact.

(D) If a county, township, or municipal corporation is approved for a grant under this section based on imminent plans to adopt and implement pro-housing development policies and approve a major workforce housing project, the department shall confirm that the county, township, or municipal corporation follows through with those plans, as described in the grant application, before disbursing grant funds. A grant recipient shall use the funds only for the following purposes:

(1) Providing capital for housing development through grants or loans;

(2) Readying sites for development;

(3) Providing financial assistance for housing-related infrastructure projects including road improvements and water or sewer connections;

(4) Addressing additional service or public safety needs due to increases in population.

(E) The director of development shall adopt rules in accordance with Chapter 119. of the Revised Code to implement and administer this section. The rules shall address application procedures, scoring metrics, grant distribution, and state model zoning plans that include density, lot size, and setback preferences. The director shall finalize and publish the initial application procedures and scoring metrics to the department's web site no later than December 31, 2025.

(F) All applications for grants under this section and the scoring metrics used by the department of development in awarding such grants are public records for the purposes of section 149.43 of the Revised Code.

(G) The general assembly, in enacting this section, hereby declares its intent to encourage major workforce housing projects in areas of the state that otherwise would not attract such developments and to increase home ownership among Ohioans.

Sec. 122.6510. (A) As used in this section, "federal act" means the "Small Business Liability Relief and Brownfields Revitalization Act," 115 Stat. 2356 (2002), 42 U.S.C. 9601 and 9604.

RMD

(B) There is hereby created in the state treasury the Brownfields Revolving Loan Fund. The Fund shall consist of all moneys received by the state from repayments of loans made under the terms of the federal act, and any other money transferred to the Fund. The Fund may be used to make grants and loans by the Director of Development ~~Services~~. ~~All investment earnings of the Fund shall be credited to the Fund.~~

(C) The Director shall administer moneys received into the Fund and comply with all requirements imposed by the federal act in administering the funds. RMD

(D) The Director may establish a schedule of fees and charges payable by loan recipients to the Director for the administration of this section.

Sec. 122.6511. (A) As used in this section and section 122.6512 of the Revised Code:

(1) "Brownfield" means an abandoned, idled, or under-used industrial, commercial, or institutional property where expansion or redevelopment is complicated by known or potential releases of hazardous substances or petroleum.

(2) "Lead entity" means a county, township, municipal corporation, port authority, conservancy district, park district or other similar park authority, county land reutilization corporation, or organization for profit.

(3) "Remediation" means any action to contain, remove, or dispose of hazardous substances or petroleum at a brownfield. "Remediation" includes the acquisition of a brownfield, demolition performed at a brownfield, and the installation or upgrade of the minimum amount of infrastructure that is necessary to make a brownfield operational for economic development activity. "Remediation" also includes demolition and infrastructure development costs.

(4) "County land reutilization corporation" has the same meaning as in section 1724.01 of the Revised Code.

(5) "Demolition and infrastructure development costs" means demolition costs and costs associated with constructing, upgrading, or extending infrastructure necessary to make a brownfield operational.

~~(5)~~(6) "Priority investment area eligible project" means some or all of the following activities necessary or conducive for generating, transporting, storing, or transmitting electricity at the site of a brownfield or former coal mine located in a priority investment area designated under

The above boxed and initialed text was disapproved.

Date: June 30, 2025

Mike DeWine

Mike DeWine, Governor

section 122.161 of the Revised Code:

(a) Environmental or cultural resource site assessments;

(b) The monitoring, remediation, cleanup, or containment of land to remove any condition or substance regulated by state or federal environmental laws or regulations, including hazardous substances, hazardous wastes, solid wastes, or petroleum;

(c) The demolition and removal of existing structures, grading, or other site work necessary to make a site or certain real property that includes a brownfield or former coal mine usable for economic development;

(d) The development of a remediation and reuse plan;

(e) The development or operation of a site for energy generation or battery storage.

(B)(1) There is hereby created the brownfield remediation program to award grants for priority investment area eligible projects and the remediation of brownfield sites throughout Ohio. The program shall be administered by the director of development pursuant to this section and rules adopted pursuant to division (B)(2) of this section.

(2) The director shall adopt rules, under Chapter 119. of the Revised Code, for the administration of the program. The rules shall include provisions for determining project and project sponsor eligibility, program administration, and any other provisions the director finds necessary.

(3) The director shall not award a grant exceeding ten million dollars to a priority investment area eligible project. Grants for such projects may not be used for the construction or operation of electric generating infrastructure.

(C)(1) There is hereby created in the state treasury the brownfield remediation fund. The fund shall consist of moneys appropriated to it by the general assembly~~, and investment earnings on moneys in the fund shall be credited to the fund~~.

The director shall reserve funds from each appropriation to the fund to each county in the state. The amount reserved shall be one million dollars per county, or, if an appropriation is less than eighty-eight million dollars, a proportionate amount to each county. Amounts reserved pursuant to this section are reserved for one calendar year from the date of the appropriation. After one calendar year, the funds shall be available pursuant to division (D) of this section.

(2) A lead entity may submit ~~an initial~~ a grant application for the use of funds reserved under division (C)(1) of this section to the director. ~~The lead entity may later submit an amended application to the director, and the director may accept and approve that application for use of funds up to the amount reserved for that county.~~

(D) Funds from an appropriation not reserved under division (C)(1) of this section shall be available for grants to projects located anywhere in the state, and grants from those funds shall be awarded ~~to qualifying projects on a first-come, first-served basis~~on a case by case basis. In making the award determination, the director shall evaluate the economic merit of the project to the county, surrounding counties, and state. The director also shall ensure that projects awarded are in different regions of the state.

(E) The amendments to this section by ~~H.B. 315 of the 135th general assembly~~ this act apply to new projects that are applied for and awarded funding by the director of development on and after ~~July 1, 2025~~the effective date of this amendment. Projects that are applied for or were applied for under this section prior to July 1, 2025, shall be governed by this section as it existed prior to July 1, 2025.

Sec. 122.6512. (A)(1) There is hereby created the building demolition and site revitalization program to award grants for the demolition of commercial and residential buildings and revitalization of surrounding properties on sites that are not brownfields. The program shall be administered by the director of development pursuant to this section and rules adopted pursuant to division (A)(2) of this section.

(2) The director shall adopt rules, under Chapter 119. of the Revised Code, for the administration of the program. The rules shall include provisions for determining project and project sponsor eligibility, program administration, and any other provisions the director finds necessary.

(3) The director shall ensure that the program is operational and accepting proposals for grants not later than ninety days after September 30, 2021.

(4) To streamline funding through the program, each county shall have one lead entity designated in accordance with the following:

(a) If the county has a population of less than one hundred thousand according to the most recent federal decennial census, the director shall select the lead entity from a list of recommendations made by the board of county commissioners of the county. The board shall submit a lead entity letter of intent and any other documentation required by the director in order for the director to select a lead entity for that county.

(b) If the county has a population of one hundred thousand or more according to the most recent federal decennial census and the county does not have a county land reutilization corporation, the director shall select the lead entity from a list of recommendations made by the board of county commissioners of the county. The board shall submit a lead entity letter of intent and any other documentation required by the director in order for the director to select a lead entity for that county.

(c) If the county has a population of one hundred thousand or more according to the most recent federal decennial census and the county has a county land reutilization corporation, the county land reutilization corporation is the lead entity for that county.

(5) The lead entity of each county shall submit all grant applications for that county. The lead entity shall submit with a grant application any agreements executed between the lead entity with other recipients that will receive grant money through the lead entity, if applicable. Such recipients may include local governments, nonprofit organizations, community development corporations, regional planning commissions, county land reutilization corporations, and community action agencies.

(B)(1) There is hereby created in the state treasury the building demolition and site revitalization fund. The fund shall consist of moneys appropriated to it by the general assembly~~, and~~

~~investment earnings on moneys in the fund shall be credited to the fund~~.

(2) The director shall reserve funds from each appropriation to the fund to each county in the state. The amount reserved shall be five hundred thousand dollars per county, or, if an appropriation is less than forty-four million dollars, a proportionate amount to each county. Amounts reserved pursuant to this section are reserved for one calendar year from the date of the appropriation. After one calendar year, the funds shall be available pursuant to division (B)(3) of this section.

(3) Funds from an appropriation not reserved under division (B)(2) of this section shall be available for grants to projects located anywhere in the state~~, and grants from those funds shall be awarded to qualifying projects on a first-come, first-served basis~~. Grants awarded pursuant to this division shall be limited to seventy-five per cent of a project's total cost.

Sec. 122.84. (A) As used in this section:

(1) "Ohio qualified opportunity fund" means a qualified opportunity fund that holds one hundred per cent of its invested assets in qualified opportunity zone property situated in an Ohio opportunity zone.

In the case of qualified opportunity zone property that is qualified opportunity zone stock or qualified opportunity zone partnership interest, the stock or interest is situated in an Ohio opportunity zone only if, during all of the qualified opportunity fund's holding period for such stock or interest, all of the use of the corporation's or partnership's tangible property was in an Ohio opportunity zone. In the case of qualified opportunity zone property that is qualified opportunity zone business property, the property is situated in an Ohio opportunity zone only if, during all of the fund's holding period for such property, all of the use of the property was in an Ohio opportunity zone.

All terms used in division (A) of this section have the same meaning as in 26 U.S.C. 1400Z-2, except that "all" shall be substituted for "substantially all" wherever "substantially all" appears in the definition of those terms or in the definition of terms used in those terms.

(2) "Ohio opportunity zone" means a qualified opportunity zone designated in this state under 26 U.S.C. 1400Z-1 before, on, or after, October 17, 2019, the effective date of the enactment of this section by H.B. 166 of the 133rd general assembly.

(3) "Business day" means a day of the week excluding Saturday, Sunday, and a legal holiday as defined under section 1.14 of the Revised Code.

(4) "Investment period" means the six-month period from the first day of January to the thirtieth day of June, or from the first day of July to the thirty-first day of December.

(5) "Investment" means money from any source other than grant funds that is invested to improve property located in an Ohio opportunity zone with the expectation of receiving a profit.

(B) A person that invests in one or more Ohio qualified opportunity funds may apply to the director of development for a nonrefundable credit against the tax levied under section 5725.18, 5726.02, 5729.03, or 5747.02 of the Revised Code. The application shall be made on forms prescribed by the director. The director shall accept and review applications submitted under this section during two annual periods, the first of which begins on the tenth day of January and ends ~~after the first day of February~~on the seventeenth day of January, and the second of which begins on the tenth day of July and ends ~~after the first day of August~~on the seventeenth day of July. If any of those dates fall on a day that is not a business day, then the application period begins on or ends after the next business day, as applicable. The credit shall equal ten per cent of the amount of the person's investment in the fund that the fund invested during the immediately preceding investment period in projects located in Ohio opportunity zones.

The person shall include the following information with the person's application:

(1) The amount of the person's investment in Ohio qualified opportunity funds, arranged according to the amount invested in each such fund if the person invested in more than one such fund;

(2) A statement from an employee or officer of each Ohio qualified opportunity fund identified by the person under division (B)(1) of this section certifying the amount of the person's investment in the fund and the amount of that investment the fund invested in projects located in Ohio opportunity zones during the immediately preceding investment period. The statement shall describe each project funded by the investment and state each project's location and the portion of the person's investment invested in each such project. Unless the fund demonstrates otherwise to the director's satisfaction, the amount of a person's investment that the fund invested in a project located in an Ohio opportunity zone equals the same proportion of the amount of the fund's investment in the project as the person's investment in the fund bears to the total investment by all investors in that fund on the date the fund makes the investment in the project.

The director shall review and process applications in the order in which applications are received.

(C)(1) Subject to division (C)(2) of this section, if the director determines that the applicant qualifies for a credit under this section, the director shall issue, within sixty days after the last day on which an application may be submitted for that application period, a tax credit certificate to the person identified with a unique number and listing the amount of credit the director determines is eligible to be claimed or transferred.

(2) The total amount of tax credits issued by the director shall not exceed~~:~~

~~(a) Seventy-five million dollars for the fiscal biennium beginning July 1, 2021, and ending June 30, 2023;~~

~~(b) Fifty~~ fifty million dollars for each of fiscal ~~year 2024;~~

~~(c) Twenty-five million dollars for each fiscal year thereafter~~years 2026 and 2027. The director shall not issue any dollar amount of new tax credits under this section in any fiscal year after fiscal year 2027 unless specifically authorized by an act of the general assembly.

If the tax credits issued in the first year of the fiscal biennium are less than the maximum allowed, the excess shall be carried forward to the second year of the fiscal biennium.

The director shall not issue certificates to a single applicant in any fiscal biennium in an amount that exceeds two million dollars.

The director shall not issue certificates that exceed five million dollars on the basis of the same project located in an Ohio opportunity zone.

The director may not issue a certificate under this section on the basis of any investment for which a small business investment certificate has been issued under section 122.86 of the Revised Code.

(3) The credit may be claimed by a person under section 5725.38, 5726.61, 5729.21, or 5747.86 of the Revised Code, as applicable. A person that is not subject to taxation under section 5725.18, 5726.02, 5729.03, or 5747.02 of the Revised Code shall not claim the credit but if the person is the applicant to which the certificate was initially issued, the person may transfer the right to claim the credit under division (D) of this section.

(D) A taxpayer claiming a credit under this section shall submit a copy of the certificate with the taxpayer's return or report.

(E) A person that holds a wholly or partially unclaimed certificate issued under this section may transfer the right to claim all or part of the remaining credit to any other person. To effectuate the transfer, the transferor must notify the tax commissioner, in writing, that the transferor is transferring the right to claim all or part of the remaining credit stated on the certificate. The transferor shall identify in that notification the certificate's number, the name and the tax identification number of the transferee, the amount of remaining credit transferred to the transferee, and, if applicable, the amount of remaining credit retained by the transferor. The transferee may claim the amount of credit received under this division pursuant to and in the manner required under divisions (C)(3) and (D) of this section. Transferring a credit under this division does not extend the taxable year or calendar year for which the credit may be claimed or number of years for which the unclaimed credit amount may be carried forward under section 5725.38, 5726.61, 5729.21, or 5747.86 of the Revised Code, as applicable.

Any person to which a credit has been transferred under this division may transfer the right to claim all or part of the transferred credit amount to any other person, in the same manner prescribed by this division for the initial transfer, including that any such transfer be reported by the transferor to the tax commissioner as described in this division.

(F) On or before the first day of August each year, the director of development shall submit a report to the governor, the president and minority leader of the senate, and the speaker and minority leader of the house of representatives on the tax credit program authorized under this section. The report shall include the following information:

(1) The number of projects funded by investments for which a tax credit application was submitted under this section during the preceding year, the Ohio opportunity zone in which each such project is located, the number of projects funded by investments for which certificates were allocated during the preceding year, a description of each such project, and the composition of an Ohio qualified opportunity fund's investments in each project funded by investments for which a tax

credit application was submitted under this section;

(2) The number of persons that invested in an Ohio qualified opportunity fund and applied for a tax credit based on the fund's investment in a project during the preceding year, the name of the fund in which each such investment was made, the number of persons allocated a credit for such investments under this section, and the dollar amount of those credits;

(3) A map that shows the location of each Ohio opportunity zone and that indicates which zones include existing or pending projects that are, or will be, funded by tax credit-eligible investments.

Sec. 122.85. (A) As used in this section and in sections 5726.55, 5733.59, 5747.66, and 5751.54 of the Revised Code:

(1) "Tax credit-eligible production" means a motion picture or broadway theatrical production certified by the director of development under division (B) of this section as qualifying ~~the production~~ a company for a tax credit under section 5726.55, 5733.59, 5747.66, or 5751.54 of the Revised Code.

(2) "Certificate owner" means a ~~production~~ qualifying company to which a tax credit certificate is issued.

(3) "~~Production~~ Qualifying company" means an individual, corporation, partnership, limited liability company, or other form of business association that is registered with the secretary of state and that is producing a motion picture or producing or presenting broadway theatrical production.

(4) "Eligible expenditures" means expenditures made after June 30, 2009, for goods or services purchased and consumed in this state by a ~~production~~ qualifying company directly for the production of a tax credit-eligible production, for postproduction activities, or for advertising and promotion of the production.

~~"Eligible expenditures" do not include qualified expenditures for which a production company receives a tax credit under section 122.852 of the Revised Code.~~

"Eligible expenditures" include expenditures for cast and crew wages, accommodations, costs of set construction and operations, editing and related services, photography, sound synchronization, lighting, wardrobe, makeup and accessories, film processing, transfer, sound mixing, special and visual effects, music, location fees, and the purchase or rental of facilities and equipment.

(5) "Motion picture" means entertainment content created in whole or in part within this state for distribution or exhibition to the general public, including, but not limited to, feature-length films; documentaries; long-form, specials, miniseries, series, and interstitial television programming; interactive web sites; sound recordings; videos; music videos; interactive television; interactive games; video games; commercials; any format of digital media; and any trailer, pilot, video teaser, or demo created primarily to stimulate the sale, marketing, promotion, or exploitation of future investment in either a product or a motion picture by any means and media in any digital media format, film, or videotape, provided the motion picture qualifies as a motion picture. "Motion

picture" does not include any television program created primarily as news, weather, or financial market reports, a production featuring current events or sporting events, an awards show or other gala event, a production whose sole purpose is fundraising, a long-form production that primarily markets a product or service or in-house corporate advertising or other similar productions, a production for purposes of political advocacy, or any production for which records are required to be maintained under 18 U.S.C. 2257 with respect to sexually explicit content.

(6) "Broadway theatrical production" means a prebroadway production, long run production, or tour launch that is directed, managed, and performed by a professional cast and crew and that is directly associated with New York city's broadway theater district.

(7) "Prebroadway production" means a live stage production that is scheduled for presentation in New York city's broadway theater district after the original or adaptive version is performed in a qualified production facility.

(8) "Long run production" means a live stage production that is scheduled to be performed at a qualified production facility for more than five weeks, with an average of at least six performances per week.

(9) "Tour launch" means a live stage production for which the activities comprising the technical period are conducted at a qualified production facility before a tour of the original or adaptive version of the production begins.

(10) "Qualified production facility" means a facility located in this state that is used in the development or presentation to the public of theater productions.

(11) "Investment intent letter" means a letter that satisfies all of the following:

(a) Is executed on official letterhead of the qualifying company, investor, or investment entity;

(b) Clearly states the amount of investment being committed;

(c) Specifies the date on which the investment is to be made available;

(d) Identifies the motion picture or broadway theatrical production to which the funds are allocated.

(B) For the purpose of encouraging and developing strong film and theater industries in this state, the director of development may certify a motion picture or broadway theatrical production produced by a ~~production~~ qualifying company as a tax credit-eligible production. In the case of a television series, the director may certify the production of each episode of the series as a separate tax credit-eligible production. A ~~production~~ qualifying company shall apply for certification of a motion picture or broadway theatrical production as a tax credit-eligible production on a form and in the manner prescribed by the director. Each application shall include the following information:

(1) The name and telephone number of the ~~production~~ qualifying company;

(2) The name and telephone number of the company's contact person;

(3) A list of the first preproduction date through the last production and postproduction dates in Ohio and, in the case of a broadway theatrical production, a list of each scheduled performance in

a qualified production facility;

(4) The Ohio production office or qualified production facility address and telephone number;

(5) The total production budget;

(6) The total budgeted eligible expenditures and the percentage that amount is of the total production budget of the motion picture or broadway theatrical production;

(7) In the case of a motion picture, the total percentage of the production being shot in Ohio;

(8) The level of employment of cast and crew who reside in Ohio;

(9) A synopsis of the script;

(10) In the case of a motion picture, the shooting script;

(11) A creative elements list that includes the names of the principal cast and crew and the producer and director;

(12) Documentation of financial ability to undertake and complete the motion picture or broadway theatrical production, including documentation that shows that the company has secured funding equal to at least fifty per cent of the total production budget, which may be in the form of an investment intent letter;

(13) Estimated value of the tax credit based upon total budgeted eligible expenditures;

(14) Estimated amount of state and local taxes to be generated in this state from the production;

(15) Estimated economic impact of the production in this state;

(16) Any other information considered necessary by the director.

Within ninety days after certification of a motion picture or broadway theatrical production as a tax credit-eligible production, and any time thereafter upon the request of the director, the ~~production~~ qualifying company shall present to the director sufficient evidence of reviewable progress. If the ~~production~~ company fails to present sufficient evidence, the director may rescind the certification. If the production of a motion picture or broadway theatrical production does not begin within ninety days after the date it is certified as a tax credit-eligible production, the director shall rescind the certification unless the director finds that the ~~production~~ company shows good cause for the delay, meaning that the production was delayed due to unforeseeable circumstances beyond the ~~production~~ company's control or due to action or inaction by a government agency. Upon rescission, the director shall notify the applicant that the certification has been rescinded. Nothing in this section prohibits an applicant whose tax credit-eligible production certification has been rescinded from submitting a subsequent application for certification.

(C)(1) A ~~production~~ qualifying company whose motion picture or broadway theatrical production has been certified as a tax credit-eligible production may apply to the director of development on or after July 1, 2009, for a refundable credit against the tax imposed by section 5726.02, 5733.06, 5747.02, or 5751.02 of the Revised Code. The director in consultation with the tax commissioner shall prescribe the form and manner of the application and the information or documentation required to be submitted with the application.

The credit is determined as follows:

(a) If the total budgeted eligible expenditures stated in the application submitted under division (B) of this section or the actual eligible expenditures as finally determined under division (D) of this section, whichever is least, is less than or equal to three hundred thousand dollars, no credit is allowed;

(b) If the total budgeted eligible expenditures stated in the application submitted under division (B) of this section or the actual eligible expenditures as finally determined under division (D) of this section, whichever is least, is greater than three hundred thousand dollars, the credit equals thirty per cent of the least of such budgeted or actual eligible expenditure amounts.

(2) Except as provided in division (C)(4) of this section, if the director of development approves a ~~production~~ qualifying company's application for a credit, the director shall issue a tax credit certificate to the company. The director in consultation with the tax commissioner shall prescribe the form and manner of issuing certificates. The director shall assign a unique identifying number to each tax credit certificate and shall record the certificate in a register devised and maintained by the director for that purpose. The certificate shall state the amount of the eligible expenditures on which the credit is based and the amount of the credit. Upon the issuance of a certificate, the director shall certify to the tax commissioner the name of the ~~production~~ qualifying company to which the certificate was issued, the amount of eligible expenditures shown on the certificate, the amount of the credit, and any other information required by the rules adopted to administer this section.

(3) The amount of eligible expenditures for which a tax credit may be claimed is subject to inspection and examination by the tax commissioner or employees of the commissioner under section 5703.19 of the Revised Code and any other applicable law. Once the eligible expenditures are finally determined under section 5703.19 of the Revised Code and division (D) of this section, the credit amount is not subject to adjustment unless the director determines an error was committed in the computation of the credit amount.

RMD

(4) No tax credit certificate may be issued before the completion of the tax credit-eligible production. The amount of tax credit allowed per fiscal year, through fiscal year 2027, shall not exceed the sum of ~~(a)~~ fifty million dollars~~, (b) the difference between the maximum credit amount for that fiscal year under section 122.852 of the Revised Code and the amount the director of development elects to allow under this section pursuant to division (D)(1) of section 122.852 of the Revised Code,~~ and ~~(c)~~ the difference between the maximum amount of credits that could have been awarded in the previous fiscal year under this section and the amount actually awarded. Out of that sum, five million dollars shall be reserved for broadway theatrical productions, and the balance may be allowed for any tax credit-eligible production. For any fiscal year in which less than five million dollars of tax credits are allowed for broadway theatrical productions, the amount of the five million dollars not allowed and added to the maximum annual amount for the following fiscal year shall be

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Date: 6/30/25

Mike DeWine

Mike DeWine, Governor

reserved for broadway theatrical productions in the following fiscal year. No amount of tax credit shall be allowed under this section after fiscal year 2027 unless specifically authorized by an act of the general assembly.

RMD

(5) The director shall review and approve applications for tax credits ~~in two rounds each fiscal year. The first round of credits shall be awarded not later than the last day of July of the fiscal year, and the second round of credits shall be awarded not later than the last day of the ensuing January. The amount of credits awarded in the first round of applications each fiscal year shall not exceed one half of the maximum allowance for the fiscal year calculated under division (C)(4) of this section, two million five hundred thousand dollars of which shall be reserved for broadway theatrical productions. For each round, the director shall rank applications on the basis of the extent of positive economic impact each tax credit eligible production is likely to have in this state and the effect on developing a permanent workforce in motion picture or theatrical production industries in the state. For the purpose of such ranking, the~~ on a rolling basis. The director shall give priority to tax-credit eligible productions that are television series or miniseries due to the long-term commitment typically associated with such productions.~~The economic impact ranking shall be based on the production company's total expenditures in this state directly associated with the tax credit-eligible production. The effect on developing a permanent workforce in the motion picture or theatrical production industries shall be evaluated first by the number of new jobs created and second by amount of payroll added with respect to employees in this state.~~

~~The director shall approve productions in the order of their ranking, from those with the greatest positive economic impact and workforce development effect to those with the least positive economic impact and workforce development effect.~~

(D) A ~~production~~ qualifying company whose motion picture or broadway theatrical production has been certified as a tax credit-eligible production shall engage, at the company's expense, an independent certified public accountant to examine the company's production, postproduction, and advertising and promotion expenditures to identify the expenditures that qualify as eligible expenditures. The certified public accountant shall issue a report to the company and to the director of development certifying the company's eligible expenditures and any other information required by the director. Upon receiving and examining the report, the director may disallow any expenditure the director determines is not an eligible expenditure. If the director disallows an expenditure, the director shall issue a written notice to the ~~production~~ company stating that the expenditure is disallowed and the reason for the disallowance. Upon examination of the report and disallowance of any expenditures, the director shall determine finally the lesser of the total budgeted eligible expenditures stated in the application submitted under division (B) of this section or the actual eligible expenditures for the purpose of computing the amount of the credit.

(E) No credit shall be allowed under section 5726.55, 5733.59, 5747.66, or 5751.54 of the Revised Code unless the director has reviewed the report and made the determination prescribed by division (D) of this section.

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Date: 6/30/25

Mike DeWine, Governor

(F) This state reserves the right to refuse the use of this state's name in the credits of any tax credit-eligible motion picture production or program of any broadway theatrical production.

(G)(1) The director of development in consultation with the tax commissioner shall adopt rules for the administration of this section, including rules setting forth and governing the criteria for determining whether a motion picture or broadway theatrical production is a tax credit-eligible production; activities that constitute the production or postproduction of a motion picture or broadway theatrical production; reporting sufficient evidence of reviewable progress; expenditures that qualify as eligible expenditures; a schedule and deadlines for applications to be submitted and reviewed; a competitive process for approving credits based on likely economic impact in this state and development of a permanent workforce in motion picture or theatrical production industries in this state; consideration of geographic distribution of credits; and implementation of the program described in division (H) of this section. The rules shall be adopted under Chapter 119. of the Revised Code.

(2) To cover the administrative costs of the program, the director shall require each applicant to pay an application fee equal to the lesser of ten thousand dollars or one per cent of the estimated value of the tax credit as stated in the application. The fees collected shall be credited to the tax incentives operating fund created in section 122.174 of the Revised Code. All grants, gifts, fees, and contributions made to the director for marketing and promotion of the motion picture industry within this state shall also be credited to the fund.

(H) The director of development shall establish a program for the training of Ohio residents who are or wish to be employed in the film or multimedia industry. Under the program, the director shall:

(1) Certify individuals as film and multimedia trainees. In order to receive such a certification, an individual must be an Ohio resident, have participated in relevant on-the-job training or have completed a relevant training course approved by the director, and have met any other requirements established by the director.

(2) Accept applications from ~~production~~ qualifying companies that intend to hire and provide on-the-job training to one or more certified film and multimedia trainees who will be employed in the company's tax credit-eligible production;

(3) Upon completion of a tax-credit eligible production, and upon the receipt of any salary information and other documentation required by the director, authorize a reimbursement payment to each ~~production~~ qualifying company whose application was approved under division (H)(2) of this section. The payment shall equal fifty per cent of the salaries paid to film and multimedia trainees employed in the production.

Sec. 122.86. (A) As used in this section and section 5747.81 of the Revised Code:

(1) "Small business enterprise" means a corporation, pass-through entity, or other person satisfying all of the following:

(a) At the time of a qualifying investment, the enterprise meets all of the following requirements:

(i) Has no outstanding tax or other liabilities owed to the state;

(ii) Is in good standing with the secretary of state, if the enterprise is required to be registered with the secretary;

(iii) Is current with any court-ordered payments;

(iv) Is not engaged in any illegal activity.

(b) At the time of a qualifying investment, the enterprise's assets according to generally accepted accounting principles do not exceed fifty million dollars, or its annual sales do not exceed ten million dollars. When making this determination, the assets and annual sales of all of the enterprise's related or affiliated entities shall be included in the calculation.

(c) At the time of a qualifying investment and for the two-year period immediately preceding the qualifying investment, the enterprise employs at least fifty full-time equivalent employees in this state for whom the enterprise is required to withhold income tax under section 5747.06 of the Revised Code, or more than one-half the enterprise's total number of full-time equivalent employees employed anywhere in the United States are employed in this state and are subject to that withholding requirement.

(d) The enterprise, within six months after an eligible investor's qualifying investment is made, incurs cost for one or more of the following:

(i) Tangible personal property, other than motor vehicles operated on public roads and highways, used in business and physically located in this state from the time of its acquisition by the enterprise until the end of the investor's holding period, including the installation of such tangible personal property;

(ii) Motor vehicles operated on public roads and highways if, from the time of acquisition by the enterprise until the end of the investor's holding period, the motor vehicles are purchased in this state, registered in this state under Chapter 4503. of the Revised Code, are used primarily for business purposes, and are necessary for the operation of the enterprise's business;

(iii) Real property located in this state that is used in the business from the time of its acquisition by the enterprise until the end of the holding period;

(iv) Leasehold improvements and construction costs for property located in this state that is used in the business from the time its improvement or construction was completed until the end of the holding period;

(v) Compensation for new employees of the enterprise hired after the date the qualifying investment is made for whom the enterprise is required to withhold income tax under section 5747.06 of the Revised Code.

(2) "Qualifying investment" means an investment of money made ~~on or after July 1, 2019,~~ to acquire capital stock or other equity interest in a small business enterprise. "Qualifying investment" does not include either of the following:

(a) Any investment of money an eligible investor derives, directly or indirectly, from a grant or loan from the federal government or the state or a political subdivision, including the third frontier program under Chapter 184. of the Revised Code;

(b) Any investment of money which is the basis of a tax credit granted under any other section of the Revised Code.

(3) "Eligible investor" means an individual, estate, or trust subject to the tax imposed by section 5747.02 of the Revised Code, or a pass-through entity in which such an individual, estate, or trust holds a direct or indirect ownership or other equity interest. To qualify as an eligible investor, the individual, estate, trust, or pass-through entity shall not owe any outstanding tax or other liability to the state at the time of a qualifying investment.

(4) "Holding period" means the two-year period beginning on the day a qualifying investment is made.

(5) "Pass-through entity" has the same meaning as in section 5733.04 of the Revised Code.

(B) An eligible investor that makes a qualifying investment in a small business enterprise on or after July 1, 2019, but on or before November 3, 2025, may apply to the director of development ~~services~~ to obtain an allocation for a small business investment certificate from the director. Alternatively, a small business enterprise may apply on behalf of eligible investors to obtain the allocation for those investors. The application must be submitted to the director within sixty days after the date of the qualifying investment, but within the same biennium as the qualifying investment. The director, in consultation with the tax commissioner, shall prescribe the form or manner in which an applicant shall apply for the certificate, devise the form of the certificate, and prescribe any records or other information an applicant shall furnish with the application to evidence the qualifying investment. The applicant shall pay an application fee equal to the greater of one-tenth of one per cent of the amount of the intended investment or one hundred dollars.

The director ~~of development services~~ may reserve small business investment allocations to qualifying applicants in the order in which the director receives applications. An application is completed when the director has validated that an eligible investor has made a qualified investment and receives all required documentation needed to demonstrate the small business enterprise satisfies the requirements of division (A)(1) of this section. To qualify for an allocation, an eligible investor must satisfy both of the following, subject to the limitation on the amount of qualifying investments for which allocations may be issued under division (C) of this section:

(1) The eligible investor makes a qualifying investment on or after July 1, 2019, but on or before November 3, 2025.

(2) The eligible investor pledges not to sell or otherwise dispose of the qualifying investment before the conclusion of the applicable holding period.

(C)(1) The amount of any eligible investor's qualifying investments for which small business investment allocations may be issued for a fiscal biennium shall not exceed ten million dollars.

(2) The director ~~of development services~~ shall not issue a small business investment allocation to an eligible investor representing an amount of qualifying investment in excess of the

amount of the investment indicated on the investor's application.

(3) For any fiscal biennium beginning before July 1, 2019, the director ~~of development services~~ shall not issue small business investment allocations in a total amount that would cause the tax credits claimed in that biennium to exceed one hundred million dollars. For any fiscal biennium beginning on or after July 1, 2019, the director shall not issue small business investment allocations in a total amount that would cause the tax credits claimed in that biennium to exceed fifty million dollars.

(4) The director ~~of development services~~ may issue a small business investment allocation only if both of the following apply at the time of issuance:

(a) The small business enterprise meets all the requirements listed in divisions (A)(1)(a)(i) to (iv) of this section;

(b) The eligible investor does not owe any outstanding tax or other liability to the state.

(5) The director shall not issue a small business investment allocation on the basis of any investment for which an Ohio opportunity zone investment certificate has been issued under section 122.84 of the Revised Code.

(D) Before the end of the applicable holding period of a qualifying investment, each enterprise in which a qualifying investment was made for which a small business investment allocation has been issued, upon the request of the director ~~of development services~~, shall provide to the director records or other evidence satisfactory to the director that the enterprise is a small business enterprise for the purposes of this section. Each enterprise shall also provide annually to the director records or evidence regarding the number of jobs created or retained in the state. The director shall compile and maintain a register of small business enterprises qualifying under this section and shall certify the register to the tax commissioner. The director shall also compile and maintain a record of the number of jobs created or retained as a result of qualifying investments made pursuant to this section.

(E) After the conclusion of the applicable holding period for a qualifying investment, a person to whom a small business investment allocation has been issued under this section shall receive a small business investment certification, which entitles the person to claim a credit as provided under section 5747.81 of the Revised Code. However, no certificate may be issued if the director finds that any requirement under this section is not met.

(F) The director ~~of development services~~, in consultation with the tax commissioner, may adopt rules for the administration of this section, including rules governing the following:

(1) Documents, records, or other information eligible investors shall provide to the director;

(2) Any information a small business enterprise shall provide for the purposes of this section and section 5747.81 of the Revised Code;

(3) Determination of the number of full-time equivalent employees of a small business enterprise;

(4) Verification of a small business enterprise's investment;

(5) Circumstances under which small business enterprises or eligible investors may be subverting the purposes of this section and section 5747.81 of the Revised Code.

(G) Application fees paid under division (B) of this section shall be credited to the tax incentives operating fund created in section 122.174 of the Revised Code.

Sec. 122.97. (A) The director of development may allocate the state ceiling on the aggregate amount of private activity bonds issued in this state as provided in 26 U.S.C. 146. The allocation shall be made pursuant to rules the director adopts in accordance with Chapter 119. of the Revised Code that do all of the following:

(1) Provide a formula for allocating the state ceiling, as authorized under 26 U.S.C. 146(e);

(2) Authorize procedures to administer those allocations;

(3) Impose fees on persons to which such allocations are issued;

(4) Establish any other requirements, processes, or procedures to administer the state ceiling.

(B) The development volume cap fund is created in the custody of the treasurer of state, but is not part of the state treasury. The fund shall consist of all fees paid by issuers receiving state ceiling allocations. Funds may be used to pay the department of development's costs in administering ceiling allocations. The treasurer of state shall disburse money from the fund on order of the director of development. All interest and investment income earned by the fund shall be deposited into the fund.

Sec. 122.98. (A) The general assembly finds that access to affordable housing in rural areas is an important part of fostering a robust and lasting population. Accordingly, it is declared to be the public policy of the state to increase the availability of single-family homes in the rural areas through the residential development revolving loan program, administered by the department of development.

(B) An eligible borrower for a residential development loan is a county, or a township or municipal corporation that is fully or partially located in a county, that meets both of the following:

(1) Has a population of not more than seventy-five thousand according to the most recent federal decennial census published by the United States census bureau;

(2) The number of privately owned housing units authorized by building permit in the preceding calendar year, according to the most recent data provided by the United States census bureau, is less than the average number of private housing units authorized by building permit for counties in this state over the same period.

(C) An eligible borrower shall use the proceeds of a residential development loan exclusively to develop, repair, or upgrade water, sewer, transportation, electric, or gas infrastructure needed for the construction of single-family, residential dwellings that are part of a residential development project. An eligible borrower shall not use any portion of the proceeds for routine infrastructure maintenance or for developments, repairs, or upgrades that exceed the projected requirements of the residential development project.

(D) The department shall not approve an application for a residential development loan unless the eligible borrower demonstrates, to the satisfaction of the department, that the residential development project served by the infrastructure developments, repairs, or upgrades meets all of the following:

(1) Is fully located in a county that meets the criteria prescribed by divisions (B)(1) and (2) of this section;

(2) Has a net density of at least four single-family, residential dwellings per acre;

(3) Is zoned exclusively for single-family, residential use;

(4) Does not currently, and will not upon its completion, include a qualified low-income building that receives a tax credit under 26 U.S.C. 42.

(E) An eligible borrower shall, at minimum, include all of the following in the loan application:

(1) A description of the infrastructure developments, repairs, or upgrades to be funded by the loan and an estimate of the total cost to complete those developments, repairs, or upgrades;

(2) The loan amount requested by the eligible borrower, which shall not exceed either of the following amounts:

(a) Fifty per cent of the total cost of the infrastructure developments, repairs, or upgrades;

(b) Thirty thousand dollars per single-family, residential dwelling included in the residential development project served by the developments, repairs or upgrades.

(3) Documentation sufficient to prove, to the satisfaction of the department, all of the following:

(a) That the applicant is an eligible borrower under division (B) of this section;

(b) That the infrastructure developments, repairs, or upgrades meet the requirements under division (C) of this section;

(c) That the residential development project served by those developments, repairs, or upgrades meets the requirements under division (D) of this section.

(4) The proposed or recorded plot of the subdivision that is the basis of the development project.

(5) Certification that the eligible borrower agrees to comply with all provisions of this section.

(F) The department shall accept applications and make low-interest loans under this section on a rolling basis whenever funding is available. The department shall begin accepting applications for the first round of loans not later than January 1, 2026.

(G) The department shall not establish or levy any fees on loan applicants or recipients.

(H) An eligible borrower that receives a loan under this section shall do all of the following:

(1) Exempt the residential development project served by the infrastructure developments, repairs, or upgrades, from both of the following:

(a) Any building or road standards of the eligible borrower that are more stringent than those prescribed by state law;

(b) Ordinances, resolutions, rules, or restrictions of the eligible borrower concerning any of the following:

(i) Minimum square footage for residential dwellings;

(ii) Off-street parking;

(iii) The existence, size, or placement of a garage.

(2) Complete any required traffic reviews or studies for the residential development project within forty-five days after receiving the loan;

(3) Provide a quarterly report to the director on the status of the work funded by the loan;

(4) Repay the principal and interest of the loan in accordance with terms specified by the department.

(I) The director shall develop and utilize scoring metrics in prioritizing applications, determining whether to approve low-interest loans, and determining the amount of such loans. The metrics must meet all of the following requirements:

(1) Give higher priority to projects in locations with greater housing need and lack of private housing investment;

(2) Consider the potential economic impact of the project and the regional distributive balance of the loans;

(3) Not consider whether the project is located in an economically distressed area, including by weighting preference based on the poverty rate in the jurisdiction or census tract in which the project is located.

(J) The interest rate for loans made under the program shall be the effective federal funds rate in effect at the time of the loan agreement. The department shall credit all principal, interest, and fees paid under this section by an eligible borrower to the residential development revolving loan fund created under section 122.981 of the Revised Code.

Sec. 122.981. There is hereby created in the state treasury the residential development revolving loan fund. The fund shall consist of appropriations by the general assembly, money received as repayment for loans under section 122.98 of the Revised Code, fees collected in accordance with that section, and any other money transferred to the fund. All investment earnings of the fund shall be credited to the fund. The department of development shall use money in the fund exclusively to make low-interest loans under section 122.98 of the Revised Code and to offset the expenditures incurred by the department in administering that section. The aggregate amount of money used to offset the department's expenditures in any fiscal year shall not exceed five hundred thousand dollars.

Sec. 123.10. (A) As used in this section and section 123.11 of the Revised Code, "public exigency" means an injury or obstruction that occurs in any public works of the state and that materially impairs its immediate use or places in jeopardy property adjacent to it; an immediate danger of such an injury or obstruction; or an injury or obstruction, or an immediate danger of an injury or obstruction, that occurs in any public works of the state and that materially impairs its immediate use or places in jeopardy property adjacent to it.

(B) When a declaration of public exigency is issued pursuant to division (C) of this section, the Ohio facilities construction commission, or the requesting director of the state agency, state institution of higher education as defined in division (A)(1) of section 3345.12 of the Revised Code, or other state instrumentality, as determined by the executive director of the commission, shall enter into contracts with proper persons for the performance of labor, the furnishing of materials, or the construction of any structures and buildings necessary to the maintenance, control, and management of the public works of the state or any part of those public works. Any contracts awarded for the work performed pursuant to the declaration of a public exigency may be awarded without competitive bidding or selection as set forth in Chapter 153. of the Revised Code.

(C) The executive director of the Ohio facilities construction commission may issue a declaration of a public exigency on the executive director's own initiative or upon the request of the director of any state agency, a state institution of higher education as defined in division (A)(1) of section 3345.12 of the Revised Code, or any other state instrumentality. The executive director's declaration shall identify the specific injury, obstruction, or danger that is the subject of the declaration and shall set forth a dollar limitation for the repair, removal, or prevention of that exigency under the declaration.

Before any project to repair, remove, or prevent a public exigency under the executive director's declaration may begin, the executive director shall send notice of the project, in writing, to the director of budget and management and to the members of the controlling board. That notice shall detail the project to be undertaken to address the public exigency and shall include a copy of the executive director's declaration that establishes the monetary limitations on that project. RMD

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Sec. 123.14. *(A)* Every two years, the department of administrative services shall conduct a comprehensive study and issue a report on all real property owned or leased by the state or a state agency. The director of administrative services shall deliver the report to the speaker of the house of representatives, the president of the senate, and the governor not later than the thirty-first day of January of every odd-numbered year. The study shall include all of the following:

(1) A complete list of all the real property owned by the state or a state agency. The list shall be organized by who owns the real property, which shall include information regarding the nature of the real property, such as whether the real property includes structures, whether any structure is office space, the value of the real property, the cost of maintaining the real property, and what percentage of the real property is used or unused by the state or state agency. RMD

(2) A complete list of all the real property that the state or a state agency rents or leases, but does not own, and the cost of renting or leasing; RMD

(3) Which state agencies use the real property, whether owned or leased, and the square footage that is used, versus not used, organized by state agency;

(4) How much of the real property identified in division (A)(3) of this section would be used if all employees of that agency worked in person, rather than remote.

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Date: JUNE 30, 2025

Mike DeWine

(B) As used in this section, "state agency" means every organized body, office, or agency established by the laws of the state for the exercise of any function of state government, including the nonprofit corporation formed under section 187.01 of the Revised Code, but not including the courts or any judicial agency, any state-assisted institution of higher education, or any local agency.

Sec. 123.28. As used in this section and in ~~section~~ sections 123.281 to 123.283, except as otherwise provided in those sections, of the Revised Code:

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(A) "Culture" means any of the following:

(1) Visual, musical, dramatic, graphic, design, and other arts, including, but not limited to, architecture, dance, literature, motion pictures, music, painting, photography, sculpture, and theater, and the provision of training or education in these arts;

(2) The presentation or making available, in museums or other indoor or outdoor facilities, of principles of science and their development, use, or application in business, industry, or commerce or of the history, heritage, development, presentation, and uses of the arts described in division (A)(1) of this section and of transportation;

(3) The preservation, presentation, or making available of features of archaeological, architectural, environmental, or historical interest or significance in a state historical facility or a local historical facility.

(B) "Cultural organization" means either of the following:

(1) A governmental agency or Ohio nonprofit corporation, including the Ohio history connection, that provides programs or activities in areas directly concerned with culture;

(2) A regional arts and cultural district as defined in section 3381.01 of the Revised Code.

(C) "Cultural project" means all or any portion of an Ohio cultural facility for which the general assembly has made an appropriation or has specifically authorized the spending of money or the making of rental payments relating to the financing of construction.

(D) "Cooperative use agreement" means a contract between the Ohio facilities construction commission and a cultural organization providing the terms and conditions of the cooperative use of an Ohio cultural facility.

(E) "Costs of operation" means amounts required to manage an Ohio cultural facility that are incurred following the completion of construction of its cultural project, provided that both of the following apply:

(1) Those amounts either:

(a) Have been committed to a fund dedicated to that purpose;

(b) Equal the principal of any endowment fund, the income from which is dedicated to that purpose.

(2) The commission and the cultural organization have executed an agreement with respect to either of those funds.

(F) "Governmental agency" means a state agency, a state institution of higher education as defined in section 3345.12 of the Revised Code, a municipal corporation, county, township, or

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Date: JUNE 30, 2025

Mike DeWine

Mike DeWine, Governor

school district, a port authority created under Chapter 4582. of the Revised Code, any other political subdivision or special district in this state established by or pursuant to law, or any combination of these entities; except where otherwise indicated, the United States or any department, division, or agency of the United States, or any agency, commission, or authority established pursuant to an interstate compact or agreement.

(G) "Local contributions" means the value of an asset provided by or on behalf of a cultural organization from sources other than the state, the value and nature of which shall be approved by the Ohio facilities construction commission, in its sole discretion. "Local contributions" may include the value of the site where a cultural project is to be constructed. All "local contributions," except a contribution attributable to such a site, shall be for the costs of construction of a cultural project or the creation or expansion of an endowment for the costs of operation of a cultural facility.

(H) "Local historical facility" means a site or facility, other than a state historical facility, of archaeological, architectural, environmental, or historical interest or significance, or a facility, including a storage facility, appurtenant to the operations of such a site or facility, that is owned by a cultural organization and is used for or in connection with cultural activities, including the presentation or making available of culture to the public.

(I) "Manage," "operate," or "management" means the provision of, or the exercise of control over the provision of, activities:

(1) Relating to culture for an Ohio cultural facility, including as applicable, but not limited to, providing for displays, exhibitions, specimens, and models; booking of artists, performances, or presentations; scheduling; and hiring or contracting for directors, curators, technical and scientific staff, ushers, stage managers, and others directly related to the cultural activities in the facility; but not including general building services;

(2) Relating to sports and athletic events for an Ohio sports facility, including as applicable, but not limited to, providing for booking of athletes, teams, and events; scheduling; and hiring or contracting for staff, ushers, managers, and others directly related to the sports and athletic events in the facility; but not including general building services.

(J) "Ohio cultural facility" means any of the following:

(1) The theaters located in the state office tower at 77 South High street in Columbus;

(2) Any cultural facility in this state that is managed directly by, or is subject to a cooperative use or management agreement with, the Ohio facilities construction commission.

(3) A state historical facility or a local historical facility.

(K) "Construction" includes acquisition, including acquisition by lease-purchase, demolition, reconstruction, alteration, renovation, remodeling, enlargement, improvement, site improvements, and related equipping and furnishing.

(L) "State historical facility" means a site or facility that has all of the following characteristics:

(1) It is created, supervised, operated, protected, maintained, and promoted by the Ohio

history connection pursuant to the Ohio history connection's performance of public functions under sections 149.30 and 149.302 of the Revised Code.

(2) Its title must reside wholly or in part with the state, the Ohio history connection, or both the state and the Ohio history connection.

(3) It is managed directly by or is subject to a cooperative use or management agreement with the Ohio facilities construction commission and is used for or in connection with cultural activities, including the presentation or making available of culture to the public.

(M) "Ohio sports facility" means all or a portion of a stadium, arena, tennis facility, motorsports complex, or other capital facility in this state. A primary purpose of the facility shall be to provide a site or venue for the presentation to the public of motorsports events, professional tennis tournaments, or events of one or more major or minor league professional athletic or sports teams that are associated with the state or with a city or region of the state. The facility shall be, in the case of a motorsports complex, owned by the state or governmental agency, or in all other instances, owned by or located on real property owned by the state or a governmental agency, and includes all parking facilities, walkways, and other auxiliary facilities, equipment, furnishings, and real and personal property and interests and rights therein, that may be appropriate for or used for or in connection with the facility or its operation, for capital costs of which state funds are spent pursuant to this section and section 123.281 of the Revised Code. A facility constructed as an Ohio sports facility may be both an Ohio cultural facility and an Ohio sports facility.

(N) "Motorsports" means sporting events in which motor vehicles are driven on a clearly demarcated tracked surface.

(O) "Professional sports franchise" means a member of the following professional sports leagues: the national football league, women's national football conference, women's football alliance, women's football league association, national hockey league, professional women's hockey league, major league baseball, women's professional baseball league, major league soccer, national women's soccer league, national basketball association, or the women's national basketball association, or a successor of such an entity.

(P) "Major sports facility" means a stadium, arena, complex, or other facility that a governmental agency owns, will own, or has or will have a sufficient ownership interest in, the primary purpose of which is to provide a site or venue for the presentation of home games of a professional sports franchise for a period of at least thirty years after completion of the construction of the stadium, arena, complex, or other facility.

(Q) "Transformational major sports facility mixed-use project" means the following, as applicable:

(1) A mixed-use project that meets all of the following criteria:

(a) Includes the construction of a major sports facility;

(b) Integrates some combination of retail, office, hotel, residential, recreation, structured parking, or other similar uses into one or more mixed-use developments;

(c) Is expected to generate incremental state tax revenues pursuant to state taxes levied under Chapters 5739., 5741., 5747., and 5751. of the Revised Code;

(d) Has an initial total estimated construction cost, excluding any site acquisition cost, that is greater than one billion dollars.

(2) In addition to the criteria under division (Q)(1) of this section, a transformational major sports facility mixed-use project may include any of the following:

(a) Other projects supporting or relating to the major sports facility or the professional sports franchise constructing or using the major sports facility;

(b) Any mixed-use project adjacent or otherwise relating to practice facilities for the professional sports franchise;

(c) Conference centers, concert, or other entertainment venues and facilities;

(d) Retail, food, restaurant, and beverage facilities, whether fixed or mobile;

(e) Parks and other public open spaces or facilities;

(f) Related on-site infrastructure necessary or desirable for all such elements for the transformational major sports facility mixed-use project.

(R) "Transformational major sports facility mixed-use project district" means the geographic area encompassing, and including all of the area within the territorial boundaries of, the land upon which the transformational major sports facility mixed-use project is located, as determined by the office of budget and management, in consultation with the department of taxation, the Ohio facilities construction commission, and any applicable county or municipal offices in accordance with division (H)(5)(e) of section 123.281 of the Revised Code.

(S) "Base professional sports franchise state tax revenues" means an amount or calculation either established by the general assembly or equal to all state tax revenues generated pursuant to state taxes levied under Chapters 5739., 5741., 5747., and 5751. of the Revised Code that are attributable to the professional sports franchise and its operations at the professional sports franchise's existing facility, and collected by the department of taxation in the calendar year occurring immediately before the calendar year in which the professional sports franchise plays its initial regular season home game in the major sports facility, which shall be increased by three and one-half per cent per year each calendar year for up to sixteen years thereafter.

(T) "Total major sports facility mixed-use project district state tax revenues" means the total aggregate state tax revenue generated in the territory of a transformational major sports facility mixed-use project district pursuant to state taxes levied under Chapters 5739., 5741., 5747., and 5751. of the Revised Code beginning in the calendar year in which a performance grant is eligible for disbursement under an appropriation and for sixteen years thereafter. Total major sports facility mixed-use project district state tax revenues also includes the following:

(1) State tax revenues attributable to the construction of, and the purchasing of or leasing of materials and items used in the construction of, a transformational major sports facility mixed-use project district beginning in the calendar year in which the performance grant is eligible for

disbursement under an appropriation;

(2) The professional sports franchise and its operations at the major sports facility.

(U) "Incremental major sports facility mixed-use project district state tax revenues" means the amount of state tax revenues received by the state determined by subtracting base professional sports franchise state tax revenues, as calculated for a given calendar year including any required three and one-half per cent annual increase, from total major sports facility mixed-use project district state tax revenues for such year.

(V) "Total incremental major sports facility mixed-use project district state tax revenues" means the aggregate amount of incremental major sports facility mixed-use district state tax revenues beginning in the calendar year in which a performance grant is eligible for disbursement under an appropriation and for sixteen years thereafter.

(W) "Affiliate" means a person that directly, or indirectly through one or more intermediaries, controls, is controlled by, is under common control with, or acts in concert with, or is a participant in a joint venture, partnership, consortium, or similar business arrangement with, a professional sports franchise or owner.

(X) "Owner" means a person that has a controlling ownership interest in a professional sports franchise.

(Y) "Person" means one or more individuals, receivers, assignees, trustees in bankruptcy, estates, firms, limited liability companies, partnerships, associations, joint-stock companies, joint ventures, clubs, societies, corporations, and combinations of individuals in any form.

Sec. 123.281. (A) The Ohio facilities construction commission shall provide for the construction of a cultural project in conformity with Chapter 153. of the Revised Code, except for construction services provided on behalf of the state by a governmental agency or a cultural organization in accordance with divisions (B) and (C) of this section.

(B) In order for a governmental agency or a cultural organization to provide construction services on behalf of the state for a cultural project, other than a state historical facility, for which the general assembly has made an appropriation or specifically authorized the spending of money or the making of rental payments relating to the financing of the construction, the governmental agency or cultural organization shall submit to the Ohio facilities construction commission a cooperative use agreement that includes, but is not limited to, provisions that:

(1) Specify how the proposed project will support culture;

(2) Specify that the governmental agency or cultural organization has local contributions amounting to not less than fifty per cent of the total state funding for the cultural project;

(3) Specify that the funds shall be used only for construction;

(4) Identify the facility to be constructed, renovated, remodeled, or improved;

(5) Specify that the project scope meets the intent and purpose of the project appropriation and that the project can be completed and ready to support culture without exceeding appropriated funds;

(6) Specify that the governmental agency or cultural organization shall hold the Ohio facilities construction commission harmless from all liability for the operation and maintenance costs of the facility;

(7) Specify that the agreement or any actions taken under it are not subject to Chapter 123. or 153. of the Revised Code, except for sections 123.20, 123.201, 123.21, 123.28, 123.281, and 153.011 of the Revised Code, and are subject to Chapter 4115. of the Revised Code; and

(8) Provide that amendments to the agreement shall require the approval of the Ohio facilities construction commission.

(C) In order for a cultural organization to provide construction services on behalf of the state for a state historical facility for which the general assembly has made an appropriation or specifically authorized the spending of money or the making of rental payments relating to the financing of the construction, the cultural organization shall submit to the Ohio facilities construction commission a cooperative use agreement that includes, but is not limited to, provisions that:

(1) Specify how the proposed project will support culture;

(2) Specify that the funds shall be used only for construction;

(3) Specify that not more than three per cent of the funds may be used by the cultural organization to administer the project;

(4) Identify the facility to be constructed, renovated, remodeled, or improved;

(5) Specify that the project scope meets the intent and purpose of the project appropriation and that the project can be completed and ready to support culture without exceeding appropriated funds;

(6) Specify that the cultural organization shall hold the Ohio facilities construction commission harmless from all liability for the operation and maintenance costs of the facility;

(7) Specify that the agreement or any actions taken under it are not subject to Chapter 123., 153., or 4115. of the Revised Code, except for sections 123.20, 123.201, 123.21, 123.28, and 123.281 of the Revised Code; and

(8) Provide that amendments to the agreement shall require the approval of the Ohio facilities construction commission.

(D) For an Ohio sports facility that is financed in part by obligations issued under Chapter 154. of the Revised Code, construction services shall be provided on behalf of the state by or at the direction of the governmental agency or nonprofit corporation that will own or be responsible for the management of the facility. Any construction services to be provided by a governmental agency or nonprofit corporation shall be specified in a cooperative use agreement between the Ohio facilities construction commission and the governmental agency or nonprofit corporation. The agreement and any actions taken under it are not subject to Chapter 123. or 153. of the Revised Code, except for sections 123.20, 123.201, 123.21, 123.28, 123.281, and 153.011 of the Revised Code, and are subject to Chapter 4115. of the Revised Code.

(E) ~~State~~ Except as provided in division (H) of this section and section 123.283 of the Revised Code, state funds shall not be used to pay or reimburse more than fifteen per cent of the initial estimated construction cost of an Ohio sports facility, excluding any site acquisition cost, and no state funds, including any state bond proceeds, shall be spent on any Ohio sports facility under this chapter unless, with respect to that facility, all of the following apply:

(1) The Ohio facilities construction commission has received a financial and development plan satisfactory to it, and provision has been made, by agreement or otherwise, satisfactory to the commission, for a contribution amounting to not less than eighty-five per cent of the total estimated construction cost of the facility, excluding any site acquisition cost, from sources other than the state.

(2) The general assembly has specifically authorized the spending of money on, or made an appropriation for, the construction of the facility, or for rental payments relating to state financing of all or a portion of the costs of constructing the facility. Authorization to spend money, or an appropriation, for planning or determining the feasibility of or need for the facility does not constitute authorization to spend money on, or an appropriation for, costs of constructing the facility.

(3) If state bond proceeds are being used for the Ohio sports facility, the state or a governmental agency owns or has sufficient property interests in the facility or in the site of the facility or in the portion or portions of the facility financed from proceeds of state bonds, which may include, but is not limited to, the right to use or to require the use of the facility for the presentation of sport and athletic events to the public at the facility.

(F) In addition to the requirements of division (E) of this section, no state funds, including any state bond proceeds, shall be spent on any Ohio sports facility that is a motorsports complex, unless, with respect to that facility, both of the following apply:

(1) Motorsports events shall be presented at the facility pursuant to a lease entered into with the owner of the facility. The term of the lease shall be for a period of not less than the greater of the useful life of the portion of the facility financed from proceeds of state bonds as determined using the guidelines for maximum maturities as provided under divisions (B) and (C) of section 133.20 of the Revised Code, or the period of time remaining to the date of payment or provision for payment of outstanding state bonds allocable to costs of the facility, all as determined by the director of budget and management and certified by the executive director of the Ohio facilities construction commission and to the treasurer of state.

(2) Any motorsports organization that commits to using the facility for an established period of time shall give the political subdivision in which the facility is located not less than six months' advance notice if the organization intends to cease utilizing the facility prior to the expiration of that established period. Such a motorsports organization shall be liable to the state for any state funds used on the construction costs of the facility.

(G) In addition to the requirements of division (E) of this section, no state bond proceeds shall be spent on any Ohio sports facility that is a tennis facility, unless the owner or manager of the facility provides contractual commitments from a national or international professional tennis organization in a form acceptable to the Ohio facilities construction commission that assures that one or more sanctioned professional tennis events will be presented at the facility during each year that the bonds remain outstanding.

(H) State funds may be used as a performance grant to pay or reimburse up to twenty-five per cent of the initial estimated construction cost for a major sports facility if all of the following criteria are met:

(1) The major sports facility upon completion will be a part of a transformational major sports facility mixed-use project.

(2) The office of budget and management in consultation with the Ohio facilities construction commission has received a financial and development plan that satisfies the requirements of this section, and includes a contribution amounting to not less than seventy-five per cent of the total initial estimated construction cost of the major sports facility, excluding any site acquisition cost, from sources other than the state's performance grant, including a contribution from the professional sports franchise that plans to use the facility, or the owner or an authorized affiliate, of at least fifty per cent of the total estimated construction cost of the major sports facility.

(3) The general assembly has specifically authorized, or made an appropriation for, the performance grant to aid in the construction of the major sports facility, provided that the grant's authorization or appropriation does not include planning or determining the feasibility of or need for the major sports facility as a cost of constructing the major sports facility. The performance grant is not subject to the review or authorization of the controlling board, and upon the office of budget and management's receipt of the escrow amount and of a certification of funds or other requisite proof the supplemental reserve amount has been established in accordance with division (H)(4) of this section, is eligible for disbursement in full or in part, for the payment or reimbursement of construction costs for the major sports facility, without regard to the other sources of contribution for the costs of construction of the major sports facility as described in division (H)(2) of this section and not on a pro rata basis. The state shall not incur debt to fund or assist a major sports facility receiving a performance grant under this section.

(4)(a) The professional sports franchise planning to use the facility, or the owner or an authorized affiliate, has executed and filed with the office of budget and management an escrow amount equal to eight and one-third per cent of the total amount of the performance grant appropriated for the project, which shall be deposited in an interest-bearing account maintained within the state treasury, nonrefundable disbursements from which shall be as described in division (H)(5) of this section. Whatever remains of the amount in escrow after the sixteen-year period, including any interest earnings thereon, shall be returned to the professional sports franchise, owner, or affiliate upon certification by the office of budget and management, in consultation with the department of taxation, that the total incremental major sports facility mixed-use project district state tax revenues have achieved all required target amounts as described in division (H)(5) of this section.

(b) The professional sports franchise planning to use the facility, or the owner or an authorized affiliate, shall establish a supplemental reserve, which may take the form of a line of credit or other commercially reasonable type of certifiable and available liquidity, in an amount equal to the initial escrow account deposit required by division (H)(4)(a) of this section. The supplemental reserve shall be available to be drawn upon in accordance with division (H)(5)(c) of this section. The supplemental reserve shall not be required to be replenished if drawn upon in accordance with division (H)(5) of this section.

(5) The professional sports franchise planning to use the facility, or the owner or an authorized affiliate, has entered into an agreement with the office of budget and management that complies with this section and specifies all of the following:

(a) The incremental major sports facility mixed-use project district state tax revenues meet target amounts, as determined by the office of budget and management, in consultation with the Ohio facilities construction commission and the department of taxation, the total amount of which collected over a sixteen-year period equals or exceeds the amount of the performance grant appropriated to the project. The target amounts shall be as follows:

(i) For the first four full calendar years beginning in the year in which the performance grant is eligible for disbursement under an appropriation, ten per cent of the total appropriated amount;

(ii) For the second four-year period, twenty-six per cent of the total appropriated amount;

(iii) For the third four-year period, thirty-two per cent of the total appropriated amount;

(iv) For the fourth four-year period, thirty-two per cent of the total appropriated amount.

(b) Incremental major sports facility mixed-use project district state tax revenues in excess of the target amount shall be credited towards target amounts in future periods.

(c) If the incremental major sports facility mixed-use project district state tax revenues do not achieve target amounts at the end of each four-year period as determined by the office of budget and management, in consultation with the department of taxation, the deficit shall be offset by any excess tax revenue credit from previous years under division (H)(5)(b) of this section. If a deficit remains, the office of budget and management shall take a nonrefundable amount of money equal to the remaining deficit amount from the escrow account described under division (H)(4) of this section and deposit it into the general revenue fund. If a deficit still remains, the office of budget and management shall take a nonrefundable amount of money equal to the remaining deficit amount for that period from the supplemental reserve established pursuant to division (H)(4)(b) of this section, to the extent available, and deposit the money into the general revenue fund. Beginning in the ninth calendar year after the performance grant is eligible for disbursement, and once annually thereafter until completion of the sixteenth year, the professional sports franchise, or the owner or an authorized affiliate, may request a determination by the office of budget and management, in consultation with the department of taxation, that the total incremental major sports facility mixed-use project district state tax revenues equals or exceeds the amount of the performance grant appropriated to the project. Once the total incremental major sports facility mixed-use project district state tax revenues equals or exceeds the amount of the performance grant appropriated to the project, whether at the conclusion of a designated four-year period under division (H)(5)(a) of this section or upon an annual request under this division, the professional sports franchise, or the owner or authorized affiliate, shall receive the remainder of the amount in escrow, principal and interest, as provided for under division (H)(4)(a) of this section.

(d) If, prior to the expiration of the fourth four-year period described in division (H)(5)(a) of this section, the owner's share of the ownership interest in the professional sports franchise becomes less than a controlling ownership interest, all rights, privileges, responsibilities, and obligations of the owner provided under this section and the agreement with the office of budget and management shall be assigned to, and assumed by, any new owner with a controlling ownership interest.

(e) Establishes the metes and bounds of, including all areas within, the proposed transformational major sports facility mixed-use project district, which shall meet all of the following requirements:

(i) All territory in the district is contiguous.

(ii) The office of budget and management receives a petition, accompanied by a description of the proposed transformational major sports facility mixed-use project district, signed by every record owner of a parcel of real property located in the district and the owner of every business that operates in the district.

(iii) A transformational major sports facility mixed-use project will be located on territory of the proposed transformational major sports facility mixed-use project district.

(iv) Not more than one major sports facility mixed-use project may be located within a transformational major sports facility mixed-use project district.

(v) For purposes of determining total incremental major sports facility mixed-use project district state tax revenues, the district's territorial boundary may not be enlarged after it is established with the office of budget and management, which may consult with the department of taxation, the Ohio facilities construction commission, and any applicable county or municipal offices to ensure each requirement in this division is met.

(f) Every record owner of a parcel of real property located in the proposed transformational major sports facility mixed-use project district shall be required to comply with, and will cause every person that enters into a lease, license, use, or operating agreement for all or a portion of the building or facilities located in, a transformational major sports facility mixed-use project district to be subject to, reporting requirements as may be required by the department of taxation, in consultation with the office of budget and management and the Ohio facilities construction commission as described in division (J) of this section. Such requirement may be evidenced by an instrument that has been duly recorded in the land records of the county.

(6)(a) The professional sports franchise planning to use the major sports facility shall not cease playing most of its home games at the major sports facility and begin playing most of its home games at a different facility located anywhere outside of the transformational major sports facility mixed-use project district until the earlier of one of the following dates:

(i) The total incremental major sports facility mixed-use project district state tax revenues equals or exceeds the amount of the performance grant appropriated to the transformational major sports facility mixed-use project, inclusive of any amounts drawn from the escrow account or supplemental reserve under division (H)(4) of this section;

(ii) Thirty years after the professional sports franchise plays its initial regular season home game at the major sports facility.

(b) This division is in addition to, independent of, and operates concurrently with section 9.67 of the Revised Code.

(I) Every person who owns real property located in, enters into a lease, license, use, or operating agreement for all or a portion of the building and facilities located in, or purchases or leases materials and items used in construction in the territory of a transformational major sports facility mixed-use project district is subject to reporting requirements as may be required by the department of taxation, in consultation with the office of budget and management and the Ohio facilities construction commission. Compliance with these requirements may be evidenced by an instrument that is duly recorded with the county recorder.

(J) Every person doing business in a transformational major sports facility mixed-use project district shall file tax returns and make tax payments pursuant to Chapters 5739., 5741., 5747., and 5751. of the Revised Code using an electronic medium in a format prescribed by the department of taxation. Persons that pay salaries and wages to employees in the territory of a transformational major sports facility mixed-use project district shall register for a separate withholding account and shall remit the wages and salaries withheld from employees for activities performed in the territory of a transformational major sports facility mixed-use project district separately from all income taxes withheld by such employer. In addition, every person doing business in the territory of a transformational major sports facility mixed-use project district shall provide all of the following information to the department of taxation:

(1) For persons that collect transformational major sports facility mixed-use project district tax revenues pursuant to Chapter 5739. of the Revised Code, tax collections generated from construction or transactions in the territory of a transformational major sports facility mixed-use project district on the returns filed pursuant to Chapter 5739. of the Revised Code as prescribed by the department of taxation;

(2) For persons that generate transformational major sports facility mixed-use project district tax revenues under Chapters 5741., 5747., and 5751. of the Revised Code, estimated payments for corporate income taxes generated from the transformational major sports facility mixed-use project district and information regarding gross revenues generated from activities in the transformational major sports facility mixed-use project district and gross revenues from all activities in this state;

(3) For persons that make payments to an independent contractor attributable to construction

or transactions in the territory of a transformational major sports facility mixed-use project district, information regarding such payments by the thirty-first day of January of each year in a format prescribed by the department of taxation.

(4) The department of taxation may disclose taxpayer information regarding transactions, real or personal property, income, or business of any person to the governmental agency that owns, or holds a sufficient ownership interest in, a major sports facility as may be necessary for the administration of the provisions authorized by this section.

(K) The department of taxation shall develop forms necessary to implement and administer this section.

Sec. 123.282. The Ohio cultural and sports facility performance grant fund is created in the state treasury. The fund shall consist of all money remitted by the director of commerce under division (I) of section 169.08 of the Revised Code and amounts appropriated by the general assembly. The money in the fund shall be used as performance grants for Ohio cultural facility, Ohio sports facility, and major sports facility projects in accordance with sections 123.281 and 123.283 of the Revised Code. All investment earnings of the fund shall be credited to the fund.

Sec. 123.283. (A) As used in this section:

"Ohio sports facility" means all or a portion of a stadium, arena, tennis facility, motorsports complex, or other capital facility in this state. A primary purpose of the facility shall be to provide a site or venue for the presentation to the public of motorsports events, professional tennis tournaments, or events of one or more major or minor league professional athletic or sports teams that are associated with the state or with a city or region of the state. The facility shall be owned by or located on real property owned by the state or a governmental agency, a nonprofit corporation, or a new community authority as defined in section 349.01 of the Revised Code.

"Initial estimated construction or renovation cost" means the initial estimated cost to construct a new Ohio sports facility or Ohio cultural facility, or the initial estimated cost to renovate an existing Ohio sports facility or Ohio cultural facility, not including any site acquisition cost, and not including any other state funds awarded to, or to be spent on, the project, other than state funds awarded under this section. RMD

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(B) Funds from the Ohio cultural and sports facility performance grant fund created in section 123.282 of the Revised Code may be used to pay or reimburse up to fifteen per cent of the initial estimated construction or renovation cost, if the initial estimated construction or renovation cost is less than five hundred million dollars. State funds may be used to pay or reimburse up to twenty-five per cent of the initial estimated construction or renovation cost if the initial estimated construction or renovation cost is five hundred million dollars or greater. No grant may be of an amount greater than two hundred fifty million dollars. No state funds may be awarded under this section until all of the following conditions are met: RMD

(1) In the case of an Ohio sports facility, the initial estimated construction or renovation cost is at least fifty million dollars, or in the case of an Ohio cultural facility, five million dollars. Any RMD

RMD

The above boxed and initialed text was disapproved.

Date: __________

Mike DeWine, Governor

performance grants awarded under this section shall only be used for construction or renovation and on such projects that effectuate permanent improvements at the facility.

(2) The professional sports franchise, governmental agency, nonprofit corporation, new community authority, or other organization that would operate the facility has applied to the office of budget and management, on a form and in a manner prescribed by the office of budget and management, to receive the funds. The application shall include a financial and development plan, which shall be evaluated by the office of budget and management, in consultation with the Ohio facilities construction commission and the department of taxation, as applicable. The financial and development plan shall identify the facility to be constructed or renovated, and include or demonstrate, with sufficient detail and clarity, all of the following:

(a) An executed lease agreement, operating agreement, management agreement, non-relocation agreement, cooperative use agreement, or other similar agreement, or an executed and binding term sheet if no other agreement is available;

(b) The length of time remaining on any existing agreement, including any options to extend, or agreed to in any new agreement or binding term sheet, as described in division (B)(2)(a) of this section;

(c) Any state tax credit program that has been awarded, applied for, or is anticipated or otherwise expected to be awarded or applied for, and any associated fiscal impact that it will have on the project;

(d) Project phases and associated timelines;

(e) How the facility will benefit the state, through at least one of the following mechanisms:

(i) That the facility will generate increased state tax revenues under Chapters 5739., 5741., 5747., and 5751. of the Revised Code, which over a period of time will equal or exceed the amount of the performance grant;

(ii) That the facility will bring a positive economic impact to the state, as demonstrated by an objectively verifiable economic impact study provided by an independent third party;

(iii) Any other objectively verifiable metric or measurement established by the office of budget and management, and approved by the controlling board, that demonstrates that the facility will positively impact the local community, region, or state;

(iv) In case of a cultural facility, that the facility will benefit the public in a meaningful way and support culture in the state, and that the facility can be completed and ready to support culture without exceeding the grant amount, as determined by the office of budget and management and approved by controlling board.

(3) If the office of budget and management, in consultation with the Ohio facilities construction commission and the department of taxation, as applicable, is satisfied that the financial and development plan meets the requirements of divisions (B)(1) and (2) of this section, the office of budget and management may, subject to the availability of appropriated funds and at its discretion, enter into a tentative agreement with the applicant organization, which shall identify the facility to

be constructed or renovated, and specify all of the following:

(a) In the case of a facility under division (B)(2)(e)(i) of this section, the target amounts of increased state tax revenues the facility shall generate, and the period over which the facility shall generate the increased state tax revenues, which in no case shall exceed thirty years;

(b) In the case of a facility under division (B)(2)(e)(ii) or (B)(2)(e)(iii) of this section, any economic impact targets or indicators, or other objectively verifiable metric or measurement targets or indicators;

(c) At the discretion of the office of budget and management, the applicant organization may combine one or more of the target or indicator amounts described under divisions (B)(3)(e)(i) and (B)(3)(e)(ii) of this section to measure the organization's performance under the grant;

(d) If the increased state tax revenues, economic activity, or other objectively verifiable metric or measurement do not achieve target amounts or indicators, as determined by the office of budget and management in consultation with the department of taxation, as applicable, the the office of budget and management shall take a nonrefundable amount of money equal to the deficit from the escrow account described under division (B)(4) of this section and deposit it into the general revenue fund;

(e) In the case of an Ohio sports facility, if a professional sports franchise intends to use the facility, the professional sports franchise shall not cease playing most of its home games at the Ohio sports facility and begin playing most of its home games at a different facility until the earlier of one of the following dates:

(i) The total increased state tax revenues or economic activity have achieved target amounts or indicators, including with funds from the escrow amount under division (B)(4) of this section;

(ii) Thirty years after the professional sports franchise plays its initial regular season home game at the newly constructed or renovated Ohio sports facility.

Division (B)(3)(e) of this section is in addition to, independent of, and operates concurrently with section 9.67 of the Revised Code.

(f) In the case of an Ohio cultural facility, that the project scope meets the intent and purpose of this section, and of the development plan as approved by the office of budget and management and the controlling board;

(g) In the case of a motorsports complex, that motorsports events shall be presented at the facility for the period described in the agreement entered into under division (B)(3) of this section, and that any motorsports organization that commits to using the facility for an established period of time shall give the office of budget and management not less than six months' advance notice if the organization intends to cease utilizing the facility prior to the expiration of that established period, and that if the motorsports organization does so, the motorsports organization shall be liable to the state for any performance grant funds used on the construction or renovation costs of the facility, which shall include drawing down the remainder of any escrow account established under division (B)(4) of this section;

(h) In the case of a tennis facility, that the owner or manager of the facility shall provide contractual commitments from a national or international professional tennis organization in a form acceptable to the office of budget and management and the controlling board, in consultation with the Ohio facilities construction commission, that assures that one or more sanctioned professional tennis events will be presented at the facility during each year of the period described in the agreement entered into under division (B)(3) of this section. Any national or international professional tennis organization that commits to using the facility for an established period of time shall give the owner or manager of the facility and the office of budget and management not less than six months' advance notice if the organization intends to cease utilizing the facility prior to the expiration of that established period, and that if the organization does so, the organization and owner or manager of the facility shall be jointly and severally liable to the state for any performance grant funds used on the construction or renovation costs of the facility, which shall include drawing down the remainder of any escrow account established under division (B)(4) of this section.

(i) The applicant organization shall hold the state of Ohio, including the office of budget and management, the Ohio facilities construction commission, the department of taxation, and the controlling board harmless from all liability for the operation and maintenance costs of the facility, and any costs incurred related to the grant application, agreement entered into under division (B)(3) of this section, the escrow deposited under division (B)(4) of this section, or the submission to controlling board for approval.

(4) In the case of a facility under division (B)(2)(e)(i), (B)(2)(e)(ii), or (B)(2)(e)(iii) of this section, the professional sports franchise, governmental agency, nonprofit corporation, new community authority, or other organization that would operate the facility, upon reaching the agreement with the office of budget and management under division (B)(3) of this section, has executed and filed with the office of budget and management an escrow amount equal to five per cent of the total amount of the performance grant applied for, which shall be deposited in an interest-bearing account maintained within the state treasury, nonrefundable disbursements from which shall be as described in division (B)(3)(d) of this section. Whatever remains of the amount in escrow after the period described in division (B)(3)(a) of this section, or after a period agreed upon under division (B)(3)(b) or (B)(3)(c) of this section, including any interest earnings thereon, shall be returned to the applicant organization, upon certification by the office of budget and management, in consultation with the department of taxation, as applicable, that all conditions of the agreement are satisfied. The agreement under division (B)(3) of this section may provide for a process and timeline by which the applicant organization may seek a determination that all target amounts and indicators have been achieved or exceeded, then apply for the return of any remaining escrow balance.

(5) The agreement under division (B)(3) of this section is submitted to, and approved by, the controlling board. Approval of any such agreement is wholly within the controlling board's discretion, and no such agreement is in any way final or enforceable unless and until the controlling board approves it. As part of its consideration, the controlling board may evaluate all grant

application and agreement requirements and materials, as provided for under this section, as well as any other factor, criteria, data, metric, measurement, or information or documents the controlling board determines necessary.

(C) Every person who owns real property located in, enters into a lease, license, use, or operating agreement for all or a portion of the building and facilities located in, or purchases or leases materials and items used in construction or renovation in the facility is subject to reporting requirements as may be required by the department of taxation, in consultation with the office of budget and management and the Ohio facilities construction commission, for the purposes of this section. Compliance with these requirements may be evidenced by an instrument that is duly recorded with the county recorder.

(D) The office of budget and management, Ohio facilities construction commission, and department of taxation, as applicable, may develop forms necessary to implement and administer this section.

Sec. 123.30. (A) As used in this section, "authorized flag" means any of the following:

(1) The official state flag as described in section 5.01 of the Revised Code;

(2) The United States flag;

(3) The POW/MIA flag as described in section 9.50 of the Revised Code;

(4) A flag containing the official logo of a state agency, so long as the flag has been approved by the governor or the governor's designee.

(B) Except as provided in division (C) of this section, no state agency or any entity that manages the grounds or buildings under the control of a state agency shall display on the grounds or building any flag except for an authorized flag. RMD

(C) Division (B) of this section does not apply to the Ohio statehouse or the grounds of the Ohio statehouse.

Sec. 124.02. The director of administrative services and the state personnel board of review shall exercise all functions, powers, and duties that ~~formerly~~, on or before January 1, 1959, were by law actually devolved upon, vested in, and imposed upon the state civil service commission and the offices of commissioners and members and upon their employees, agents, and representatives.

~~Whenever in any law or rule of this state or any political subdivision, "state civil service commission," "commission," "commissioner" or "member," meaning the state civil service commission or the offices of commissioners or members of said commission, is used, such terms shall be construed as referring to the department of administrative services, the director of administrative services, the state personnel board of review, or the members of the state personnel board of review, as this chapter may require.~~

Sec. 124.07. (A) The director of administrative services shall appoint examiners, inspectors, clerks, and other assistants as necessary to carry out sections 124.01 to 124.64 of the Revised Code. ~~The director may designate persons in or out of the service of the state to serve as examiners or assistants under the director's direction. An examiner or assistant shall receive the compensation for~~

The above boxed and initialed text was disapproved.

Date: 6/30/25

Mike DeWine

Mike DeWine, Governor

~~each day actually and necessarily spent in the discharge of duties as an examiner or assistant that the director determines; provided that, if the examiner or assistant is in the service of the state or any political subdivision of the state, it shall be a part of the examiner's or assistant's official duties to render those services in connection with an examination without extra compensation.~~

(B) Each state agency shall pay the cost of the services and facilities furnished to it by the department of administrative services that are necessary to provide and maintain payroll services as prescribed in section 125.21 of the Revised Code and state merit standards as prescribed in sections 124.01 to 124.64 of the Revised Code for the agency. ~~If a state supported college or university or a municipal corporation chooses to use the services and facilities furnished by the department that are necessary to provide and maintain the services and standards so prescribed, the state supported college or university or municipal corporation shall pay the cost of the services and facilities that the department furnishes to it.~~ The charges against a state agency~~, a state supported college or university, or a municipal corporation~~ shall be computed on a reasonable cost basis in accordance with procedures prescribed by the director of budget and management. Any moneys the department receives from a state agency~~, a state supported college or university, or a municipal corporation~~ under this division that are in excess of the amount necessary to pay the cost of furnishing the department's services and facilities during any fiscal year shall be either refunded to or credited for the ensuing fiscal year to the state agency~~, the state supported college or university, or the municipal corporation~~.

(C) ~~The director of administrative services may enter into an agreement with any county, municipal corporation, or other political subdivision to furnish services and facilities of the department in the administration of a merit program or other functions related to human resources that include, but are not limited to, providing competitive examinations for positions in the classified service. The agreement shall provide that the department shall be reimbursed for the reasonable costs of those services and facilities as determined by the director.~~

~~(D)~~ All moneys received by the department as reimbursement for a merit program or other human resources services performed and facilities furnished under this section, such as competitive examinations administered, shall be paid into the state treasury to the credit of the human resources services fund, which is hereby created.

~~(E) In counties of the state in which are located cities having municipal civil service commissions, the director of administrative services may designate the municipal civil service commission of the largest city within the county as the director's agent for the purpose of carrying out the provisions of sections 124.01 to 124.64 of the Revised Code, within the county, that the director designates. Each municipal civil service commission designated as an agent of the director shall render to the director, at the end of each month, an itemized statement of the cost incurred by the commission for work done as the agent of the director, and the director, after approving that statement, shall pay the total amount of it to the treasurer of the municipal corporation in the same manner as other expenses of the department of administrative services.~~

~~(F) The director of administrative services and the examiners, inspectors, clerks, and assistants referred to in this section shall receive, in addition to their salaries, reimbursement for necessary traveling and other expenses incurred in the actual discharge of their official duties. The director may also incur the necessary expenses for stationery, printing, and other supplies incident to the business of the department.~~

Sec. 124.135. (A) State employees are entitled to paid leave when summoned for jury duty by a court of competent jurisdiction.

(B) State employees are entitled to paid leave when subpoenaed to appear before any court, commission, board, or other legally constituted body authorized by law to compel the attendance of witnesses. This division does not apply if the state employee is a party to the action or proceeding involved or is subpoenaed as a result of secondary employment outside the service of the state.

(C) A state employee shall not be required, as a condition of receiving paid leave under divisions (A) or (B) of this section, to remit to the employee's appointing authority or another officer, commission, board, or body any portion of the compensation or reimbursement paid to the employee for serving on a jury or for appearing in court pursuant to a subpoena.

(D) Each full-time permanent state employee paid in accordance with section 124.152 of the Revised Code and those employees described in divisions (B)(2) and (4) of section 124.14 of the Revised Code also may be entitled, in their appointing authority's discretion, to paid leave when appointed to serve on advisory boards or commissions or when soliciting for charities for which payroll deductions are made.

Sec. 124.1310. (A) As used in this section:

(1) "Emergency medical service," "EMT-basic," "EMT-I," "first responder," and "paramedic" have the same meanings as in section 4765.01 of the Revised Code.

(2) "Volunteer firefighter" has the same meaning as in section 146.01 of the Revised Code.

(B) A state employee who is an EMT-basic, EMT-I, first responder, paramedic, or volunteer firefighter shall receive ~~forty~~ one hundred twenty hours of leave with pay each calendar year to use during those hours when the employee is absent from work in order to ~~provide~~ do either of the following:

(1) Provide emergency medical service or fire-fighting service;

(2) Attend a training or continuing education program that relates to providing emergency medical service or fire-fighting service.

(C) An appointing authority shall compensate an employee who uses leave granted under this section at the employee's regular rate of pay for those regular work hours during which the employee is absent from work.

Sec. 124.1312. (A) As used in this section:

(1) "Foster caregiver" has the same meaning as in section 5103.02 of the Revised Code.

(2) "Kinship caregiver" has the same meaning as in section ~~5101.85~~ 5180.50 of the Revised Code.

(B) Each permanent full-time and permanent part-time employee paid in accordance with section 124.152 of the Revised Code and each employee listed in division (B)(2), (3), or (4) of section 124.14 of the Revised Code who works thirty or more hours per week, and who is a foster caregiver or kinship caregiver is eligible, on placement of a child in the employee's home, to a maximum of five days of caregiver leave with full pay in a calendar year. Caregiver leave eligibility begins on the day on which the child is placed with the prospective foster caregiver or kinship caregiver.

(C) The average number of regular hours worked, which shall include all hours of holiday pay and other types of paid leave, during the three-month period immediately preceding the day caregiver leave begins shall be used to determine eligibility for leave under this section for part-time employees. If an employee has not worked for a three-month period, the number of hours for which the employee has been scheduled to work per week during the employee's period of employment shall be used to determine eligibility for leave under this section.

(D) Use of caregiver leave does not affect an employee's eligibility for other forms of paid leave granted under this chapter and does not prohibit an employee from taking leave under the "Family and Medical Leave Act of 1993," 29 U.S.C. 2601, except that caregiver leave shall be included in any leave time provided under that act.

(E) The director of administrative services may adopt rules in accordance with Chapter 119. of the Revised Code governing caregiver leave established under this section.

Sec. 124.152. (A)(1) Except as provided in division (A)(2) of this section, each exempt employee shall be paid a salary or wage in accordance with schedule E-1 or schedule E-2 of division (B) of this section.

(2) Each exempt employee who holds a position in the unclassified civil service pursuant to division (A)(26) or (30) of section 124.11 of the Revised Code may be paid a salary or wage in accordance with schedule E-1 or schedule E-2 of division (B) of this section, as applicable.

(B)(1) Each exempt employee who must be paid in accordance with schedule E-1 or schedule E-2 of this section shall be paid a salary or wage in accordance with the following schedule of rates as of the pay period that includes July 1, ~~2021~~2024:

Schedule E-1

	1	2	3	4	5	6	7	8	9	10
A				Pay Ranges and Step Values						
B										
C			Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8

D Range

	1	2	3	4	5	6	7	8	9	10
A	1	Hourly	~~12.14~~	~~12.69~~	~~13.21~~	~~13.80~~				
			13.52	14.13	14.72	15.37				
B		Annually	~~25251~~	~~26395~~	~~27476~~	~~28704~~				
			28122	29390	30618	31970				
C	2	Hourly	~~14.73~~	~~15.36~~	~~16.01~~	~~16.72~~				
			16.41	17.10	17.83	18.63				
D		Annually	~~30638~~	~~31948~~	~~33300~~	~~34777~~				
			34133	35568	37086	38750				
E	3	Hourly	~~15.44~~	~~16.13~~	~~16.84~~	~~17.56~~				
			17.20	17.97	18.76	19.56				
F		Annually	~~32115~~	~~33550~~	~~35027~~	~~36524~~				
			35776	37378	39021	40685				
G	4	Hourly	~~16.20~~	~~16.93~~	~~17.75~~	~~18.51~~				
			18.05	18.86	19.77	20.62				
H		Annually	~~33696~~	~~35214~~	~~36920~~	~~38500~~				
			37544	39229	41122	42890				
I	5	Hourly	~~17.00~~	~~17.78~~	~~18.51~~	~~19.33~~				
			18.94	19.80	20.62	21.54				
J		Annually	~~35360~~	~~36982~~	~~38500~~	~~40206~~				
			39395	41184	42890	44803				

K	6	Hourly	~~17.91~~	~~18.66~~	~~19.47~~	~~20.27~~	
			19.95	20.79	21.68	22.59	
L		Annually	~~37252~~	~~38812~~	~~40497~~	~~42161~~	
			41496	43243	45094	46987	
M	7	Hourly	~~19.01~~	~~19.72~~	~~20.54~~	~~21.25~~	~~22.07~~
			21.18	21.97	22.88	23.68	24.58
N		Annually	~~39540~~	~~41017~~	~~42723~~	~~44200~~	~~45905~~
			44054	45698	47590	49254	51126
O	8	Hourly	~~20.11~~	~~21.00~~	~~21.90~~	~~22.89~~	~~23.97~~
			22.40	23.39	24.40	25.50	26.70
P		Annually	~~41828~~	~~43680~~	~~45552~~	~~47611~~	~~49857~~
			46592	48651	50752	53040	55536
Q	9	Hourly	~~21.45~~	~~22.56~~	~~23.67~~	~~24.85~~	~~26.11~~
			23.89	25.14	26.37	27.69	29.09
R		Annually	~~44616~~	~~46924~~	~~49233~~	~~51688~~	~~54308~~
			49691	52291	54850	57595	60507
S	10	Hourly	~~23.13~~	~~24.41~~	~~25.72~~	~~27.20~~	~~28.64~~
			25.76	27.18	28.64	30.30	31.91
T		Annually	~~48110~~	~~50772~~	~~53497~~	~~56576~~	~~59571~~
			53581	56534	59571	63024	66373
U	11	Hourly	~~25.20~~	~~26.66~~	~~28.20~~	~~29.80~~	~~31.49~~
			28.08	29.69	31.42	33.19	35.07
V		Annually	~~52416~~	~~55452~~	~~58656~~	~~61984~~	~~65499~~

			58406	61755	65354	69035	72946			
W	12	Hourly	~~27.80~~	~~29.36~~	~~30.93~~	~~32.64~~	~~34.46~~	~~36.34~~	~~37.82~~	~~39.60~~
			30.96	32.71	34.46	36.36	38.38	40.48	42.13	44.11
X		Annually	~~57824~~	~~61068~~	~~64334~~	~~67891~~	~~71676~~	~~75587~~	~~78665~~	~~82368~~
			64397	68037	71677	75629	79830	84198	87630	91749
Y	13	Hourly	~~30.64~~	~~32.32~~	~~34.09~~	~~35.92~~	~~37.95~~	~~39.99~~	~~41.63~~	~~43.59~~
			34.14	36.00	37.97	40.02	42.27	44.55	46.38	48.56
Z		Annually	~~63731~~	~~67225~~	~~70907~~	~~74713~~	~~78936~~	~~83179~~	~~86590~~	~~90667~~
			71011	74880	78978	83242	87922	92664	96470	101005
AA	14	Hourly	~~33.69~~	~~35.61~~	~~37.52~~	~~39.56~~	~~41.80~~	~~44.13~~	~~45.95~~	~~48.10~~
			37.53	39.67	41.80	44.07	46.56	49.15	51.19	53.58
AB		Annually	~~70075~~	~~74068~~	~~78041~~	~~82284~~	~~86944~~	~~91790~~	~~95576~~	~~100048~~
			78062	82514	86944	91666	96845	102232	106475	111446
AC	15	Hourly	~~37.02~~	~~39.10~~	~~41.30~~	~~43.57~~	~~45.99~~	~~48.51~~	~~50.50~~	~~52.88~~
			41.23	43.55	46.01	48.54	51.23	54.04	56.26	58.91
AD		Annually	~~77001~~	~~81328~~	~~85904~~	~~90625~~	~~95659~~	~~100900~~	~~105040~~	~~109990~~
			85758	90584	95701	100963	106558	112403	117021	122533
AE	16	Hourly	~~40.81~~	~~43.08~~	~~45.45~~	~~48.00~~	~~50.63~~	~~53.53~~	~~55.73~~	~~58.34~~
			45.45	47.99	50.62	53.47	56.40	59.63	62.08	64.98
AF		Annually	~~84884~~	~~89606~~	~~94536~~	~~99840~~	~~105310~~	~~111342~~	~~115918~~	~~121347~~
			94536	99819	105290	111218	117312	124030	129126	135158
AG	17	Hourly	~~44.96~~	~~47.44~~	~~50.10~~	~~52.86~~	~~55.83~~	~~58.94~~	69.27	
			50.09	52.85	55.81	58.88	62.19	65.66		

AH		Annually	~~93516~~ 104187	~~98675~~ 109928	~~104208~~ 116085	~~109948~~ 122470	~~116126~~ 129355	~~122595~~ 136573	144082
AI	18	Hourly	~~49.55~~ 55.20	~~52.29~~ 58.25	~~55.24~~ 61.54	~~58.28~~ 64.92	~~61.50~~ 68.51	~~64.94~~ 72.35	
AJ		Annually	~~103064~~ 114816	~~108763~~ 121160	~~114899~~ 128003	~~121222~~ 135034	~~127920~~ 142501	~~135075~~ 150488	
AK	19	Hourly	60.72	64.37	67.69	71.41	75.37	79.58	
AL		Annually	126298	133890	140795	148533	156770	165526	

Schedule E-2

	1	2	3	4
A	Range		Minimum	Maximum
B	41	Hourly	16.23	~~48.99~~54.57
C		Annually	33758	~~101899~~113506
D	42	Hourly	17.89	~~54.09~~60.25
E		Annually	37211	~~112507~~125320
F	43	Hourly	19.70	~~59.56~~66.35
G		Annually	40976	~~123884~~138008
H	44	Hourly	21.73	~~65.08~~72.49
I		Annually	45198	~~135366~~150779
J	45	Hourly	24.01	~~71.05~~79.15
K		Annually	49941	~~147784~~164632

L	46	Hourly	26.43	~~77.65~~86.50
M		Annually	54974	~~161512~~179920
N	47	Hourly	29.14	~~84.75~~94.41
O		Annually	60611	~~176280~~196373
P	48	Hourly	32.14	~~92.45~~102.98
Q		Annually	66851	~~192296~~214198
R	49	Hourly	35.44	~~99.83~~111.20
S		Annually	73715	~~207646~~231296

(2) Each exempt employee who must be paid in accordance with schedule E-1 or schedule E-2 of this section shall be paid a salary or wage in accordance with the following schedule of rates as of the pay period that includes July 1, ~~2022~~2025:

Schedule E-1

	1	2	3	4	5	6	7	8	9	10
A	Pay Ranges and Step Values									
B			Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
C	Range									

	1	2	3	4	5	6	7	8	9	10
A	1	Hourly	~~12.50~~ 14.13	~~13.07~~ 14.77	~~13.61~~ 15.38	~~14.21~~ 16.06				
B		Annually	~~26000~~ 29390	~~27185~~ 30722	~~28308~~ 31990	~~29556~~ 33405				
C	2	Hourly	~~15.17~~	~~15.82~~	~~16.49~~	~~17.22~~				

			17.15	17.87	18.63	19.47	
D		Annually	~~31553~~	~~32905~~	~~34299~~	~~35817~~	
			35672	37170	38750	40498	
E	3	Hourly	~~15.90~~	~~16.61~~	~~17.35~~	~~18.09~~	
			17.97	18.78	19.60	20.44	
F		Annually	~~33072~~	~~34548~~	~~36088~~	~~37627~~	
			37378	39062	40768	42515	
G	4	Hourly	~~16.69~~	~~17.44~~	~~18.28~~	~~19.07~~	
			18.86	19.71	20.66	21.55	
H		Annually	~~34715~~	~~36275~~	~~38022~~	~~39665~~	
			39229	40997	42973	44824	
I	5	Hourly	~~17.51~~	~~18.31~~	~~19.07~~	~~19.91~~	
			19.79	20.69	21.55	22.51	
J		Annually	~~36420~~	~~38084~~	~~39665~~	~~41412~~	
			41163	43035	44824	46821	
K	6	Hourly	~~18.45~~	~~19.22~~	~~20.05~~	~~20.88~~	
			20.85	21.73	22.66	23.61	
L		Annually	~~38376~~	~~39977~~	~~41704~~	~~43430~~	
			43368	45198	47133	49109	
M	7	Hourly	~~19.58~~	~~20.31~~	~~21.16~~	~~21.89~~	~~22.73~~
			22.13	22.96	23.91	24.75	25.69
N		Annually	~~40726~~	~~42244~~	~~44012~~	~~45531~~	~~47278~~
			46030	47757	49733	51480	53435

O	8	Hourly	~~20.71~~	~~21.63~~	~~22.56~~	~~23.58~~	~~24.69~~			
			23.41	24.44	25.50	26.65	27.90			
P		Annually	~~43076~~	~~44990~~	~~46924~~	~~49046~~	~~51355~~			
			48693	50835	53040	55432	58032			
Q	9	Hourly	~~22.09~~	~~23.24~~	~~24.38~~	~~25.60~~	~~26.89~~			
			24.97	26.27	27.56	28.94	30.40			
R		Annually	~~45947~~	~~48339~~	~~50710~~	~~53248~~	~~55931~~			
			51938	54642	57325	60195	63232			
S	10	Hourly	~~23.82~~	~~25.14~~	~~26.49~~	~~28.02~~	~~29.50~~			
			26.92	28.40	29.93	31.66	33.35			
T		Annually	~~49545~~	~~52291~~	~~55099~~	~~58281~~	~~61360~~			
			55994	59072	62254	65853	69368			
U	11	Hourly	~~25.96~~	~~27.46~~	~~29.05~~	~~30.69~~	~~32.43~~			
			29.34	31.03	32.83	34.68	36.65			
V		Annually	~~53996~~	~~57116~~	~~60424~~	~~63835~~	~~67454~~			
			61027	64542	68286	72134	76232			
W	12	Hourly	~~28.63~~	~~30.24~~	~~31.86~~	~~33.62~~	~~35.49~~	~~37.43~~	~~38.95~~	~~40.79~~
			32.35	34.18	36.01	38.00	40.11	42.30	44.03	46.09
X		Annually	~~59550~~	~~62889~~	~~66268~~	~~69929~~	~~73819~~	~~77854~~	~~81016~~	~~84843~~
			67288	71094	74901	79040	83429	87984	91582	95867
Y	13	Hourly	~~31.56~~	~~33.29~~	~~35.11~~	~~37.00~~	~~39.09~~	~~41.19~~	~~42.88~~	~~44.90~~
			35.68	37.62	39.68	41.82	44.17	46.55	48.47	50.75
Z		Annually	~~65644~~	~~69243~~	~~73028~~	~~76960~~	~~81307~~	~~85675~~	~~89190~~	~~93392~~

			74214	78250	82534	86986	91874	96824	100818	105560
AA	14	Hourly	~~34.70~~	~~36.68~~	~~38.65~~	~~40.75~~	~~43.05~~	~~45.45~~	~~47.33~~	~~49.54~~
			39.22	41.46	43.68	46.05	48.66	51.36	53.49	55.99
AB		Annually	~~72176~~	~~76294~~	~~80392~~	~~84760~~	~~89544~~	~~94536~~	~~98446~~	~~103043~~
			81578	86237	90854	95784	101213	106829	111259	116459
AC	15	Hourly	~~38.13~~	~~40.27~~	~~42.54~~	~~44.88~~	~~47.37~~	~~49.97~~	~~52.02~~	~~54.47~~
			43.09	45.51	48.08	50.72	53.54	56.47	58.79	61.56
AD		Annually	~~79310~~	~~83761~~	~~88483~~	~~93350~~	~~98529~~	~~103937~~	~~108201~~	~~113297~~
			89627	94661	100006	105498	111363	117458	122283	128045
AE	16	Hourly	~~42.03~~	~~44.37~~	~~46.81~~	~~49.44~~	~~52.15~~	~~55.14~~	~~57.40~~	~~60.09~~
			47.50	50.15	52.90	55.88	58.94	62.31	64.87	67.90
AF		Annually	~~87422~~	~~92289~~	~~97364~~	~~102835~~	~~108472~~	~~114691~~	~~119392~~	~~124987~~
			98800	104312	110032	116230	122595	129605	134930	141232
AG	17	Hourly	~~46.31~~	~~48.86~~	~~51.60~~	~~54.45~~	~~57.50~~	~~60.71~~	72.39	
			52.34	55.23	58.32	61.53	64.99	68.61		
AH		Annually	~~96324~~	~~101628~~	~~107328~~	~~113256~~	~~119600~~	~~126276~~	150571	
			108867	114878	121306	127982	135179	142709		
AI	18	Hourly	~~51.04~~	~~53.86~~	~~56.90~~	~~60.03~~	~~63.35~~	~~66.89~~		
			57.68	60.87	64.31	67.84	71.59	75.61		
AJ		Annually	~~106163~~	~~112028~~	~~118352~~	~~124862~~	~~131768~~	~~139131~~		
			119974	126610	133765	141107	148907	157269		
AK	19	Hourly	63.45	67.27	70.74	74.62	78.76	83.16		

AL	Annually	131976	139922	147139	155210	163821	172973

Schedule E-2

	1	2	3	4
A	Range		Minimum	Maximum
B	41	Hourly	16.23	~~50.46~~57.03
C		Annually	33758	~~104956~~118622
D	42	Hourly	17.89	~~55.71~~62.96
E		Annually	37211	~~115876~~130957
F	43	Hourly	19.70	~~61.35~~69.34
G		Annually	40976	~~127608~~144227
H	44	Hourly	21.73	~~67.03~~75.75
I		Annually	45198	~~139422~~157560
J	45	Hourly	24.01	~~73.18~~82.71
K		Annually	49941	~~152214~~172037
L	46	Hourly	26.43	~~79.98~~90.39
M		Annually	54974	~~166358~~188011
N	47	Hourly	29.14	~~87.29~~98.66
O		Annually	60611	~~181563~~205213
P	48	Hourly	32.14	~~95.22~~107.61
Q		Annually	66851	~~198057~~223829

R	49	Hourly	35.44	~~102.82~~116.20
S		Annually	73715	~~213865~~241696

(3) Each exempt employee who must be paid in accordance with schedule E-1 or schedule E-2 of this section shall be paid a salary or wage in accordance with the following schedule of rates as of the pay period that includes July 1, ~~2023~~2026:

Schedule E-1

	1	2	3	4	5	6	7	8	9	10
A					Pay Ranges and Step Values					
B			Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
C	Range									
D	1	Hourly	~~12.88~~	~~13.46~~	~~14.02~~	~~14.64~~				
			14.55	15.21	15.84	16.54				
E		Annually	~~26790~~	~~27996~~	~~29161~~	~~30451~~				
			30264	31637	32947	34403				
F	2	Hourly	~~15.63~~	~~16.29~~	~~16.98~~	~~17.74~~				
			17.66	18.41	19.19	20.05				
G		Annually	~~32510~~	~~33883~~	~~35318~~	~~36899~~				
			36733	38293	39915	41704				
H	3	Hourly	~~16.38~~	~~17.11~~	~~17.87~~	~~18.63~~				
			18.51	19.34	20.19	21.05				
I		Annually	~~34070~~	~~35588~~	~~37169~~	~~38750~~				
			38501	40227	41995	43784				
J	4	Hourly	~~17.19~~	~~17.96~~	~~18.83~~	~~19.64~~				

			19.43	20.30	21.28	22.20	
K		Annually	~~35755~~	~~37356~~	~~39166~~	~~40851~~	
			40414	42224	44262	46176	
L	5	Hourly	~~18.04~~	~~18.86~~	~~19.64~~	~~20.51~~	
			20.38	21.31	22.20	23.19	
M		Annually	~~37523~~	~~39228~~	~~40851~~	~~42660~~	
			42390	44325	46176	48235	
N	6	Hourly	~~19.00~~	~~19.80~~	~~20.65~~	~~21.51~~	
			21.48	22.38	23.34	24.32	
O		Annually	~~39520~~	~~41184~~	~~42952~~	~~44740~~	
			44678	46550	48547	50586	
P	7	Hourly	~~20.17~~	~~20.92~~	~~21.79~~	~~22.55~~	~~23.41~~
			22.79	23.65	24.63	25.49	26.46
Q		Annually	~~41953~~	~~43513~~	~~45323~~	~~46904~~	~~48692~~
			47403	49192	51230	53019	55037
R	8	Hourly	~~21.33~~	~~22.28~~	~~23.24~~	~~24.29~~	~~25.43~~
			24.11	25.17	26.27	27.45	28.74
S		Annually	~~44366~~	~~46342~~	~~48339~~	~~50523~~	~~52894~~
			50149	52354	54642	57096	59779
T	9	Hourly	~~22.75~~	~~23.94~~	~~25.11~~	~~26.37~~	~~27.70~~
			25.72	27.06	28.39	29.81	31.31
U		Annually	~~47320~~	~~49795~~	~~52228~~	~~54849~~	~~57616~~
			53498	56285	59051	62005	65125

V	10	Hourly	~~24.53~~	~~25.89~~	~~27.28~~	~~28.86~~	~~30.39~~			
			27.73	29.25	30.83	32.61	34.35			
W		Annually	~~51022~~	~~53851~~	~~56742~~	~~60028~~	~~63211~~			
			57678	60840	64126	67829	71448			
X	11	Hourly	~~26.74~~	~~28.28~~	~~29.92~~	~~31.61~~	~~33.40~~			
			30.22	31.96	33.81	35.72	37.75			
Y		Annually	~~55619~~	~~58822~~	~~62233~~	~~65748~~	~~69472~~			
			62858	66477	70325	74298	78520			
Z	12	Hourly	~~29.49~~	~~31.15~~	~~32.82~~	~~34.63~~	~~36.55~~	~~38.55~~	~~40.12~~	~~42.01~~
			33.32	35.21	37.09	39.14	41.31	43.57	45.35	47.47
AA		Annually	~~61339~~	~~64792~~	~~68265~~	~~72030~~	~~76024~~	~~80184~~	~~83449~~	~~87380~~
			69306	73237	77147	81411	85925	90626	94328	98738
AB	13	Hourly	~~32.51~~	~~34.29~~	~~36.16~~	~~38.11~~	~~40.26~~	~~42.43~~	~~44.17~~	~~46.25~~
			36.75	38.75	40.87	43.07	45.50	47.95	49.92	52.27
AC		Annually	~~67620~~	~~71323~~	~~75212~~	~~79268~~	~~83740~~	~~88254~~	~~91873~~	~~96200~~
			76440	80600	85010	89586	94640	99736	103834	108722
AD	14	Hourly	~~35.74~~	~~37.78~~	~~39.81~~	~~41.97~~	~~44.34~~	~~46.81~~	~~48.75~~	~~51.03~~
			40.40	42.70	44.99	47.43	50.12	52.90	55.09	57.67
AE		Annually	~~74339~~	~~78582~~	~~82804~~	~~87297~~	~~92227~~	~~97364~~	~~101400~~	~~106142~~
			84032	88816	93579	98654	104250	110032	114587	119954
AF	15	Hourly	~~39.27~~	~~41.48~~	~~43.82~~	~~46.23~~	~~48.79~~	~~51.47~~	~~53.58~~	~~56.10~~
			44.38	46.88	49.52	52.24	55.15	58.16	60.55	63.41
AG		Annually	~~81681~~	~~86278~~	~~91145~~	~~96158~~	~~101483~~	~~107057~~	~~111446~~	~~116688~~

			92310	97510	103002	108659	114712	120973	125944	131893
AH	16	Hourly	~~43.29~~ 48.93	~~45.70~~ 51.65	~~48.21~~ 54.49	~~50.92~~ 57.56	~~53.71~~ 60.71	~~56.79~~ 64.18	~~59.12~~ 66.82	~~61.89~~ 69.94
AI		Annually	~~90043~~ 101774	~~95056~~ 107432	~~100276~~ 113339	~~105913~~ 119725	~~111716~~ 126277	~~118123~~ 133494	~~122969~~ 138986	~~128731~~ 145475
AJ	17	Hourly	~~47.70~~ 53.91	~~50.33~~ 56.89	~~53.15~~ 60.07	~~56.08~~ 63.38	~~59.23~~ 66.94	~~62.53~~ 70.67	~~65.97~~ 74.56	
AK		Annually	~~99216~~ 112133	~~104686~~ 118331	~~110552~~ 124946	~~116646~~ 131830	~~123198~~ 139235	~~130062~~ 146994	~~137217~~ 155085	
AL	18	Hourly	~~52.57~~ 59.41	~~55.48~~ 62.70	~~58.61~~ 66.24	~~61.83~~ 69.88	~~65.25~~ 73.74	~~68.90~~ 77.88		
AM		Annually	~~109345~~ 123573	~~115398~~ 130416	~~121908~~ 137779	~~128606~~ 145350	~~135720~~ 153379	~~143312~~ 161990		
AN	19	Hourly	~~57.83~~ 65.35	~~61.03~~ 69.29	~~64.47~~ 72.86	~~68.01~~ 76.86	~~71.78~~ 81.12	~~75.79~~ 85.65		
AO		Annually	~~120286~~ 135928	~~126942~~ 144123	~~134097~~ 151549	~~141460~~ 159869	~~149302~~ 168730	~~157643~~ 178152		

Schedule E-2

	1	2	3	4
A	Range		Minimum	Maximum
B	41	Hourly	16.23	~~51.97~~58.74
C		Annually	33758	~~108097~~122179

D	42	Hourly	17.89	~~57.38~~64.85
E		Annually	37211	~~119350~~134888
F	43	Hourly	19.70	~~63.19~~71.42
G		Annually	40976	~~131435~~148554
H	44	Hourly	21.73	~~69.04~~78.02
I		Annually	45198	~~143603~~162282
J	45	Hourly	24.01	~~75.38~~85.19
K		Annually	49941	~~156790~~177195
L	46	Hourly	26.43	~~82.38~~93.10
M		Annually	54974	~~171350~~193648
N	47	Hourly	29.14	~~89.91~~101.62
O		Annually	60611	~~187012~~211370
P	48	Hourly	32.14	~~98.08~~110.84
Q		Annually	66851	~~204006~~230547
R	49	Hourly	35.44	~~105.90~~119.69
S		Annually	73715	~~220272~~248955

(C) As used in this section:

(1) "Exempt employee" means a permanent full-time or permanent part-time employee paid directly by warrant of the director of budget and management whose position is included in the job classification plan established under division (A) of section 124.14 of the Revised Code but who is not considered a public employee for the purposes of Chapter 4117. of the Revised Code. "Exempt employee" also includes a permanent full-time or permanent part-time employee of the secretary of state, auditor of state, treasurer of state, or attorney general who has not been placed in an appropriate bargaining unit by the state employment relations board.

(2) "Base rate of pay" means the rate of pay established under schedule E-1 of this section,

plus the supplement provided under division (E) of section 124.181 of the Revised Code, plus any supplements enacted into law that are added to schedule E-1 of this section.

(D) Notwithstanding any division of this section to the contrary, or division (E) or (G) of section 124.15 of the Revised Code with respect to requirements for step placement and advancement, no exempt employee other than a captain or equivalent officer in the state highway patrol shall be placed in step value 7 in range 17 of schedule E-1 of division ~~(B)(3)~~ (B) of this section.

Sec. 124.184. (A) As used in this section:

(1) "State agency" means every organized body, office, or agency established by the laws of the state for the exercise of any function of state government. "State agency" does not include any of the following:

(a) The public employees retirement system, Ohio police and fire pension fund, state teachers retirement system, school employees retirement system, and state highway patrol retirement system;

(b) A state institution of higher education as defined in section 3345.011 of the Revised Code;

(c) The nonprofit corporation formed under section 187.01 of the Revised Code.

(2) Notwithstanding the definition of "employee" in section 124.01 of the Revised Code, "state employee" means an individual holding a position subject to appointment, removal, promotion, or reduction by a state agency.

(B)(1) Not later than October 15, 2025, each state agency shall develop a plan for the agency's state employees to report to the agency's worksite or another location designated by the agency during the time the employees are performing their duties for the agency.

(2) Beginning January 1, 2026, a state agency shall require the agency's state employees to report to the agency's worksite or another location in accordance with the plan developed by the agency under division (B)(1) of this section. Except as provided in divisions (C) and (D) of this section, no state employee shall work from the employee's place of residence. RMD

(C) Nothing in this section precludes a state agency from permitting a state employee employed by the agency to work from the employee's place of residence as a reasonable accommodation under Title I of the "Americans with Disabilities Act of 1990," 42 U.S.C. 12111, et seq. or Chapter 4112. of the Revised Code.

(D) A state agency may adopt a policy allowing an appointing authority or the appointing authority's designee to approve a state employee to work from the employee's place of residence or other off-site location under any of the following circumstances:

(1) During an occasional or emergent situation as required to complete a necessary or time-sensitive business function of the agency;

(2) Rare occasions where a health order or weather emergency requires an individual to remain at the individual's place of residence or to shelter in place;

The above boxed and initialed text was disapproved.

Date: 6/30/25

Mike DeWine

<u>(3) Occasions where the agency's worksite is or may be closed on a temporary or ongoing basis, including remodeling an existing building, natural disaster, utility outage, security threat, or other occurrence that has or will result in such a closure;</u>

<u>(4) Except as provided in division (D)(5) of this section, the appointing authority or the appointing authority's designee determines that an employee, due to the employee's job classification or position, primarily performs the employee's duties for the agency in the field or another location designated by the agency that is not the employee's place of residence;</u>

<u>(5) Where the appointing authority or the appointing authority's designee determines that an employee is in a computer-related occupation as provided in sections 13(a)(1) and (17) of the "Fair Labor Standards Act of 1938," 29 U.S.C. 213, as defined in 29 C.F.R. 541.400;</u>

<u>(6) Where the appointing authority or the appointing authority's designee grants an employee an accommodation for a temporary medical condition not covered under division (C) of this section;</u>

<u>(7) Where the appointing authority or the appointing authority's designee determines that an employee's place of residence is forty or more miles from the agency's worksite;</u>

<u>(8) Where the appointing authority or the appointing authority's designee determines that the agency does not have adequate space or equipment for an employee at the agency's worksite.</u>

<u>(E) Nothing in this section shall interfere with an administrative policy regarding employee work location adopted by the supreme court, which is a separate branch of government established and vested with judicial power under Ohio Constitution, Article IV.</u>

RMD

Sec. 124.385. (A) An employee is eligible for disability leave benefits under this section if the employee has completed one year of continuous state service immediately prior to the date of the disability and if any of the following applies:

(1) The employee is a full-time permanent employee and is eligible for sick leave credit pursuant to division (B) of section 124.382 of the Revised Code<u> or is entitled to disability benefits under a collective bargaining agreement</u>.

(2) The employee is a part-time permanent employee who has worked at least fifteen hundred hours within the twelve-month period immediately preceding the date of disability and is eligible for sick leave credit under division (B) of section 124.382 of the Revised Code.

(3) The employee is a full-time permanent or part-time permanent employee, is on disability leave or leave of absence for medical reasons, and would be eligible for sick leave credit pursuant to division (B) of section 124.382 of the Revised Code except that the employee is in no pay status due to the employee's medical condition.

(B) The director of administrative services~~, by rule adopted in accordance with Chapter 119. of the Revised Code,~~ shall <u>adopt a rule to </u>establish a disability leave program. The rule shall include, but shall not be limited to, the following:

(1) Procedures to be followed for determining disability;

(2) Provisions for the allowance of disability leave due to illness or injury;

(3) Provisions for the continuation of service credit for employees granted disability leave,

The above boxed and initialed text was disapproved.

6/3/25
Date

Mike DeWine
Mike DeWine, Governor

including service credit towards retirement, as provided by the applicable statute;

(4) The establishment of a minimum level of benefit and of a waiting period before benefits begin;

(5) Provisions setting a maximum length of benefit and requiring that employees eligible to apply for disability retirement shall do so prior to completing the first six months of their period of disability. The director's rules shall indicate those employees required to apply for disability retirement. If an employee is approved to receive disability retirement, the employee shall receive the retirement benefit and a supplement payment that equals a percentage of the employee's base rate of pay and that, when added to the retirement benefit, equals no more than the percentage of pay received by employees after the first six months of disability. This supplemental payment shall not be considered earnable salary, compensation, or salary, and is not subject to contributions, under Chapter 145., 742., 3307., 3309., or 5505. of the Revised Code.

(6) Provisions that allow employees to utilize available sick leave, personal leave, compensatory time, or vacation leave balances to supplement the benefits payable under this section. The balances used to supplement the benefits, plus any amount contributed by the state ~~as provided in division (D) of this section~~, shall be paid at the employee's base rate of pay in an amount sufficient to give employees up to one hundred per cent of pay for time on disability.

(7) Procedures for appealing denial of payment of a claim~~, including the following:~~

~~(a) A maximum of thirty days to file an appeal by the employee;~~

~~(b) A maximum of fifteen days for the parties to select a third-party opinion pursuant to division (F) of this section, unless an extension is agreed to by the parties;~~

~~(c) A maximum of thirty days for the third party to render an opinion.~~

~~(8) Provisions for approving leave of absence for medical reasons where an employee is in no-pay status because the employee has used all the employee's sick leave, personal leave, vacation leave, and compensatory time~~;

~~(9)~~ (8) Provisions for precluding the payment of benefits if the injury for which the benefits are sought is covered by a workers' compensation plan~~;~~

~~(10) Provisions for precluding the payment of benefits in order to ensure that benefits are provided in a consistent manner~~.

(C) ~~Except as provided in division (B)(6) of this section, time off for an employee granted disability leave is not chargeable to any other leave granted by other sections~~ The adjudication hearing requirements prescribed in Chapter 119. of the Revised Code do not apply to the procedures for appealing denial of payment of a claim that the director adopts by rule under division (B)(7) of this section.

(D) While an employee is on an approved disability leave, the employee shall be responsible for paying the employee's share of retirement contributions and the employer's share shall be paid by the state.

(E) ~~The approval for disability leave shall be made by the director, upon recommendation by~~

~~the appointing authority. The director may delegate to any appointing authority the authority to approve disability benefits for a standard recovery period.~~

~~(F)~~ If a request for disability leave is denied based on a medical determination, the director shall obtain a medical opinion from a third party. The decision of the third party is binding.

~~(G)~~(F) The rule adopted by the director under division (B) of this section shall not deny disability leave benefits for an illness or injury to an employee who is a veteran of the United States armed forces because the employee contracted the illness or received the injury in the course of or as a result of military service and the illness or injury is or may be covered by a compensation plan administered by the United States department of veterans affairs.

Sec. 125.01. As used in this chapter:

(A) "Order" means a copy of a contract or a statement of the nature of a contemplated expenditure, a description of the property or supplies to be purchased or service to be performed, other than a service performed by officers and regular employees of the state, and per diem of the national guard, and the total sum of the expenditure to be made therefor, if the sum is fixed and ascertained, otherwise the estimated sum thereof, and an authorization to pay for the contemplated expenditure, signed by the person instructed and authorized to pay upon receipt of a proper invoice.

(B) "Invoice" means an itemized listing showing delivery of the supplies or performance of the service described in the order including all of the following:

(1) The date of the purchase or rendering of the service;

(2) An itemization of the things done, material supplied, or labor furnished;

(3) The sum due pursuant to the contract or obligation.

(C) "Products" means materials, supplies, merchandise, goods, wares, and foodstuffs.

(D) "Produced" means the manufacturing, processing, mining, developing, and making of a thing into a new article with a distinct character in use through the application of input, within the state or a state bordering Ohio, of Buy Ohio products, labor, skill, or other services. "Produced" does not include the mere assembling or putting together of products or materials from outside of Ohio or a state bordering Ohio.

(E) "Buy Ohio products" means products that are mined, excavated, produced, manufactured, raised, or grown in the state or a state bordering Ohio where the input of Buy Ohio products, labor, skill, or other services constitutes no less than twenty-five per cent of the manufactured cost. With respect to mined products, such products shall be mined or excavated in this state or a state bordering Ohio. "Buy Ohio products" includes any product that includes semiconductors produced by a company with a significant Ohio economic presence.

(F) "Purchase" means to buy, rent, lease, lease purchase, or otherwise acquire supplies or services. "Purchase" also includes all functions that pertain to the obtaining of supplies or services, including description of requirements, selection and solicitation of sources, preparation and award of contracts, all phases of contract administration, and receipt and acceptance of the supplies and services and payment for them.

(G) "Services" means the furnishing of labor, time, or effort by a person, not involving the delivery of a specific end product other than a report which, if provided, is merely incidental to the required performance. "Services" does not include services furnished pursuant to employment agreements or collective bargaining agreements.

(H) "Supplies" means all property, including, but not limited to, equipment, materials, and other tangible assets, but excluding real property or an interest in real property.

(I) "Competitive selection" means any of the following procedures for making purchases:

(1) Competitive sealed bidding under section 125.07 of the Revised Code;

(2) Competitive sealed proposals under section 125.071 of the Revised Code;

(3) Reverse auctions under section 125.072 of the Revised Code;

(4) Electronic procurement under section 125.073 of the Revised Code.

(J) "Direct purchasing authority" means the authority of a state agency to make a purchase without competitive selection pursuant to sections 125.05 and 127.16 of the Revised Code.

Sec. 125.041. (A) Nothing in sections 125.02, 125.04 to 125.08, 125.12 to 125.16, 125.18, 125.31 to ~~125.76~~125.71, or 125.831 of the Revised Code shall be construed as limiting the attorney general, auditor of state, secretary of state, or treasurer of state in any of the following:

(1) Purchases for less than the dollar amounts for the purchase of supplies or services determined under section 125.05 of the Revised Code;

(2) Purchases that equal or exceed the dollar amounts for the purchase of supplies or services determined under section 125.05 of the Revised Code with the approval of the controlling board, if that approval is required by section 127.16 of the Revised Code;

(3) The final determination of the nature or quantity of any purchase of supplies or services under division (B) of section 125.02 or under division (G) of section 125.035 of the Revised Code;

(4) The final determination and disposal of excess and surplus supplies;

(5) The inventory of state property;

(6) The purchase of printing;

(7) Activities related to information technology development and use;

(8) The fleet management program.

(B) Nothing in this section shall be construed as preventing the attorney general, auditor of state, secretary of state, or treasurer of state from complying with or participating in any aspect of Chapter 125. of the Revised Code through the department of administrative services.

Sec. 125.052. (A) As used in this section:

(1) "Online subscription" means an offering through an internet online service or platform to access digital content or services on a recurring basis in exchange for a subscription fee.

(2) "State agency" has the same meaning as in section 1.60 of the Revised Code, except that it does not include the general assembly, any legislative agency, or the governor.

(B) Any online subscription purchased by a state agency for a news periodical or news web site that is not headquartered in this state, and which in the aggregate exceeds five hundred dollars during the fiscal year, is subject to controlling board approval.

Sec. 125.071. (A) In accordance with rules the director of administrative services shall adopt, the director may make purchases by competitive sealed proposal whenever the director determines that the use of competitive sealed bidding is not possible or not advantageous to the state.

(B) Proposals shall be solicited through a request for proposals. The request for proposals shall state the relative importance of price and other evaluation factors. Notice of the request for proposals shall be given in accordance with rules the director shall adopt.

(C) Proposals shall be opened so as to avoid disclosure of contents to competing offerors.

~~In order to ensure fair and impartial evaluation, proposals and related documents submitted in response to a request for proposals are not available for public inspection and copying under section 149.43 of the Revised Code until after the award of the contract.~~

(D) As provided in the request for proposals, and under rules the director shall adopt, discussions may be conducted with responsible offerors who submit proposals determined to be reasonably susceptible of being selected for award for the purpose of ensuring full understanding of, and responsiveness to, solicitation requirements. Offerors shall be accorded fair and equal treatment with respect to any opportunity for discussion regarding any clarification, correction, or revision of proposals. No disclosure of any information derived from proposals submitted by competing offerors shall occur when discussions are conducted.

(E) Award may be made to the offerors whose proposals are determined to be the most advantageous to this state, taking into consideration factors such as price and the evaluation criteria set forth in the request for proposals. The contract file shall contain the basis on which the award is made.

Sec. 125.11. (A) Subject to division (B) of this section, contracts awarded pursuant to a reverse auction under section 125.072 of the Revised Code or pursuant to competitive sealed bidding, including contracts awarded under section 125.081 of the Revised Code, shall be awarded to the lowest responsive and responsible bidder in accordance with section 9.312 of the Revised Code, and contracts awarded pursuant to a competitive sealed proposal shall be awarded to the offeror determined to be the most advantageous to this state.

(B) Prior to awarding a contract under division (A) of this section, the department of administrative services or the state agency responsible for evaluating a contract for the purchase of products or services shall evaluate the bids and offers received according to the criteria and procedures established pursuant to division (B) of section 125.09 of the Revised Code for determining if a product is mined, excavated, produced, manufactured, raised, or grown in the United States, in this state, or in a state bordering Ohio, whether the bid or offer was received from a Buy Ohio supplier, and whether the bid or offer was received from a certified veteran-friendly business enterprise. These requirements shall be applied where sufficient competition can be generated to ensure that compliance with these requirements will be in the best interest of the state unless otherwise prohibited.

(C) In order to ensure fair and impartial evaluation, materials relating to a solicitation through competitive selection shall not be considered public records under section 149.43 of the Revised Code until after the award of the contract based on the competitive selection. If all bids or proposals received in response to a solicitation through competitive selection are rejected, and notice is provided of an intent to reissue the solicitation through competitive selection, the materials relating to the original solicitation and the materials relating to the reissued solicitation shall not be considered public records under section 149.43 of the Revised Code until after the award of the contract based on the reissued solicitation through competitive selection.

(D) Division (B) of this section applies to contracts for which competitive selection is waived by the controlling board.

~~(D)~~(E) Division (B) of this section does not apply to the purchase by the division of liquor control of spirituous liquor.

Sec. 125.111. ~~(A)~~ Every contract for or on behalf of the state or any of its political subdivisions for any purchase shall contain provisions similar to those required by section 153.59 of the Revised Code in the case of construction contracts by which the contractor agrees to both of the following:

~~(1)~~(A) That, in the hiring of employees for the performance of work under the contract or any subcontract, no contractor or subcontractor, by reason of race, color, religion, sex, age, disability or military status as defined in section 4112.01 of the Revised Code, national origin, or ancestry, shall discriminate against any citizen of this state in the employment of a person qualified and available to perform the work to which the contract relates;

~~(2)~~(B) That no contractor, subcontractor, or person acting on behalf of any contractor or subcontractor, in any manner, shall discriminate against, intimidate, or retaliate against any employee hired for the performance of work under the contract on account of race, color, religion, sex, age, disability or military status as defined in section 4112.01 of the Revised Code, national origin, or ancestry.

~~(B) All contractors from whom the state or any of its political subdivisions make purchases shall have a written affirmative action program for the employment and effective utilization of economically disadvantaged persons, as referred to in division (E)(1) of section 122.71 of the Revised Code. Annually, each such contractor shall file a description of the affirmative action program and a progress report on its implementation with the department of development.~~

Sec. 125.13. (A) As used in this section:

(1) "Emergency medical service organization" has the same meaning as in section 4765.01 of the Revised Code.

(2) "Private fire company" has the same meaning as in section 9.60 of the Revised Code.

(B) Whenever a state agency has excess or surplus supplies, it shall notify the director of administrative services. On forms provided by the director, the state agency shall furnish to the director a list of its excess and surplus supplies, including the location of the supplies and whether the supplies are currently in the agency's control.

(C) Upon receipt of notification and at no cost to the state agency, the director of administrative services shall make arrangements for their disposition and shall take immediate control of a state agency's excess and surplus supplies, except for the following excess and surplus supplies:

(1) Excess or surplus supplies that have a value below the minimum value that the director establishes for excess and surplus supplies under division (F) of this section;

(2) Excess or surplus supplies that the director has authorized an agency to donate to a governmental agency, including, but not limited to, public schools and surplus computers and computer equipment transferred to a public school under division (G) of this section;

(3) Excess or surplus supplies that an agency trades in as full or partial payment when purchasing a replacement item;

(4) Hazardous property;

(5) Excess or surplus supplies that the director has authorized to be part of an interagency transfer;

(6) Excess or surplus supplies that are donated under division (H) of this section.

(D) The director shall inventory excess and surplus supplies in the director's control and post on a public web site a list of the supplies available for acquisition. The director may have the supplies repaired. The director shall not charge a fee for the collection or transportation of excess and surplus supplies.

(E) The director may do any of the following:

(1) Dispose of declared surplus or excess supplies in the director's control by sale, lease, donation, or transfer. If the director does so, the director shall dispose of those supplies in any of the following manners:

(a) To state agencies or by interagency trade;

(b) To state-supported or state-assisted institutions of higher education;

(c) To tax-supported agencies, municipal corporations, or other political subdivisions of this state, private fire companies, or private, nonprofit emergency medical service organizations;

(d) To nonpublic elementary and secondary schools chartered by the department of education and workforce under section 3301.16 of the Revised Code;

(e) To a nonprofit organization that is both exempt from federal income taxation under 26 U.S.C. 501(a) and (c)(3) and that ~~receives funds from the state or has a contract~~ is registered and in good standing with the secretary of state as a domestic nonprofit or not-for-profit corporation;

(f) To the general public by auction, sealed bid, sale, or negotiation.

(2) If the director has attempted to dispose of any declared surplus or excess motor vehicle that does not exceed four thousand five hundred dollars in value pursuant to divisions (E)(1)(a) to (c) of this section, donate the motor vehicle to a nonprofit organization exempt from federal income taxation pursuant to 26 U.S.C. 501(a) and (c)(3) for the purpose of meeting the transportation needs

of participants in the Ohio works first program established under Chapter 5107. of the Revised Code and participants in the prevention, retention, and contingency program established under Chapter 5108. of the Revised Code. The director may not donate a motor vehicle furnished to the state highway patrol to a nonprofit organization pursuant to this division.

(F) The director may adopt rules governing the sale, lease, or transfer of surplus and excess supplies in the director's control by public auction, sealed bid, sale, or negotiation, except that no employee of the disposing agency shall be allowed to purchase, lease, or receive any such supplies. The director may dispose of declared surplus or excess supplies, including motor vehicles, in the director's control as the director determines proper if such supplies cannot be disposed of pursuant to division (E) of this section. The director shall by rule establish a minimum value for excess and surplus supplies and prescribe procedures for a state agency to follow in disposing of excess and surplus supplies in its control that have a value below the minimum value established by the director.

(G) The director of administrative services may authorize any state agency to transfer surplus computers and computer equipment that are not needed by other state agencies directly to an accredited public school within the state. The computers and computer equipment may be repaired or refurbished prior to transfer. The state agency may charge a service fee to the public schools for the property not to exceed the direct cost of repairing or refurbishing it. The state agency shall deposit such funds into the account used for repair or refurbishment.

(H) Excess and surplus supplies of food shall be exempt from this section and may be donated directly to nonprofit food pantries and institutions without notification to the director of administrative services.

Sec. 125.183. (A) As used in this section:

(1) "Covered application" means ~~all of the following:~~

~~(a) The TikTok application and service or any successor application or service developed or provided by ByteDance limited or an entity owned by ByteDance limited;~~

~~(b) The WeChat application and service or any successor application or service developed or provided by Tencent holdings limited or an entity owned by Tencent holdings limited;~~

~~(c) Any application or service owned by an entity located in China, including QQ International (QQi), Qzone, Weibo, Xiao HongShu, Zhihu, Meituan, Toutiao, Alipay, Xiami Music, Tiantian Music, DingTalkfDing Ding, Douban, RenRen, Youku/Tudou, Little Red Book, and Zhihu~~any application owned or controlled, directly or indirectly, by an entity identified as a foreign adversary as defined in 15 C.F.R. 791.2.

(2) "State agency" means every organized body, office, or agency established by the laws of this state for the exercise of any function of state government, other than any state-supported institution of higher education, the courts, or any judicial agency. "State agency" includes the general assembly, any legislative agency, and the capitol square review and advisory board.

(B) Subject to division (C) of this section, the state chief information officer shall do all of the following:

(1) Require state agencies immediately to remove any covered application from all equipment they own or lease;

(2) Prohibit all of the following on equipment owned or leased by a state agency:

(a) The downloading, installation, or use of a covered application;

(b) The downloading, installation, or use of a covered application using an internet connection provided by a state agency;

(c) The downloading, installation, or use of a covered application by any officer, employee, or contractor of a state agency.

(3) Require state agencies to take measures to prevent the downloading, installation, or use of a covered application as described in division (B)(2) of this section.

(C) Division (B) of this section shall include exceptions to allow a qualified person to download, install, or use a covered application for law enforcement or security purposes, so long as the person takes appropriate measures to mitigate the security risks involved in doing so.

Sec. 125.31. (A) The department of administrative services shall have supervision of all public printing except as follows:

(1) Printing for the general assembly shall be the sole responsibility of the clerk of the senate and the clerk of the house of representatives unless the clerk of the senate or the clerk of the house of representatives chooses either of the options specified in section 101.523 or 101.524 of the Revised Code.

(2) Printing for the Ohio arts council shall be under the supervision of the council.

(3) Printing for the capitol square review and advisory board shall be under the supervision of the board.

(4) Printing for state-supported institutions of higher education shall be under the supervision of the department of purchasing of each such institution or the department or officer within each institution that performs the functions of a department of purchasing.

(B) The department of administrative services shall determine, except as otherwise specifically provided by law, the number of copies to be printed of each publication or document, the source of reproduction, the manner of binding, quality of paper, the general kind, size, and spacing of type to be used in all reports, publications, bulletins, documents, or pamphlets printed at public expense.

The department shall not use its authority to curtail the release of public information by any elected state official.

(C) ~~For the purposes of sections 125.31 to 125.76 of the Revised Code, all functions, powers, and duties assigned to the department of administrative services are considered to be assigned to the division of state printing within the department of administrative services~~Division (B) of this section does not apply to printing contracts requiring special security paper, of a unique nature, if compliance will result in acquiring a disproportionately inferior product or a price that exceeds by more than five per cent the lowest price submitted on a non-Ohio bid.

Sec. 125.42. (A) No agency, officer, board, or commission, except the clerk of the senate and the clerk of the house of representatives, shall print or cause to be printed at the public expense, any report, bulletin, document, or pamphlet, unless such report, bulletin, document, or pamphlet is first submitted to, and the printing thereof approved by, the department of administrative services. If the department approves the printing, it shall determine the form of such printing and the number of copies.

If such approval is given, the department shall cause the same to be printed and bound ~~as provided by sections 125.49, 125.51, and 125.56 of the Revised Code, except as otherwise provided by section 125.45 of the Revised Code~~; and when printed, such publications or forms shall be delivered to the ordering officer, board, commission, or department, or sold at a price not to exceed the total cost.

(B) The department of administrative services annually shall set a maximum cost per page and a maximum total cost for the printing by any board, commission, council, or other public body of the state of any annual report or any other report that it is required by law to produce. No board, commission, council, or other public body of the state shall expend or incur the expenditure of any amount in excess of these maximum amounts without the prior approval of the department. This division does not apply to the general assembly or any court.

Sec. 125.58. ~~The department of administrative services shall promptly notify each successful offeror of the acceptance of the offeror's bid or proposal for state printing. If such offeror fails to execute the contract because of death or other cause, or if the offeror fails to execute the work required by the contract in a proper manner and with reasonable promptness, or the contract is abandoned, or its execution is temporarily suspended, the department may enter into a contract with another person for the prompt execution of the work for the lowest price which may be obtained. Before any work is relet in consequence of the misconduct or default of the contractor, the department shall give the contractor written notice thereof.~~ The department of administrative services may set a daily penalty charge for late orders, provided the penalty schedule and amount are stated in the invitation to bid or request for proposals for ~~the~~ printing.

Sec. 125.95. (A) There is hereby created within the department of administrative services the prescription drug transparency and affordability advisory council. The department shall provide administrative support to the advisory council as necessary for the advisory council to carry out its duties under this section.

(1) Members of the advisory council shall include the following:

(a) The director of administrative services;

(b) The director of health;

(c) The medicaid director;

(d) The director of ~~mental~~ behavioral health ~~and addiction services~~;

(e) The administrator of workers' compensation.

(2) Members of the advisory council shall also include individuals who are working to address prescription drug availability and affordability in any of the following areas:

(a) Insurance;

(b) Local, state, and federal government service;

(c) Private industry;

(d) Organizations of faith;

(e) Health care providers;

(f) Consumer organizations;

(g) Prescription drug manufacturers;

(h) Prescription drug wholesale distributors;

(i) Pharmacists;

(j) Business organizations;

(k) Individuals concerned about mental health or substance abuse matters;

(l) Advocates for individuals struggling to afford prescription drugs.

The governor, the senate president, and the speaker of the house of representatives shall each appoint three members, each of whom represents at least one of the categories listed in divisions (A)(2)(a) to (l) of this section.

(B) Members shall serve without compensation. Initial appointments shall be made not later than sixty days after ~~the effective date of this section~~ October 17, 2019. Vacancies shall be filled in the manner provided for original appointments.

(C) Not later than six months after the date of initial appointments under division (B) of this section, the advisory council shall submit a report to the governor~~,~~ and the general assembly~~, and the chairperson of the joint medicaid oversight committee~~ in accordance with section 101.68 of the Revised Code. The report shall include recommendations on all of the following:

(1) How this state can best achieve prescription drug price transparency;

(2) New payment models or other avenues to create the most affordable environment for purchasing prescription drugs;

(3) Leveraging this state's purchasing power across all state agencies, boards, commissions, and similar entities;

(4) Creating efficiencies across different health care systems, such as hospitals, the criminal justice system, treatment and recovery support programs, and employer-sponsored health insurance, to reduce duplicative service delivery across these systems, ensure that patients receive high quality and affordable prescription drugs, and support quality care and outcomes;

(5) Which critical outcomes can be measured and used to improve this state's system of purchasing affordable prescribed drugs;

(6) How federal, state, and local resources are being used to optimize these outcomes and identify where the resources can be better coordinated or redirected to meet the needs of consumers in this state.

(D) State agencies, boards, commissions, and similar entities shall cooperate with and provide assistance to the advisory council as necessary for the advisory council to carry out its duties under this section.

(E) On ~~the effective date of this amendment~~ September 30, 2021, the advisory council shall cease to exist. Thereafter, the ~~joint medicaid oversight committee~~ legislative service commission may examine any of the topics described in the report prepared by the former advisory council under division (C) of this section upon the request of a member of the ~~committee~~the standing committees with oversight of the medicaid program as provided in section 103.41 of the Revised Code.

Sec. 126.024. Beginning with the state budget that is introduced following the effective date of this section, and subsequent state budgets thereafter, the director of budget and management, in consultation with the medicaid director, shall request and propose multiple medicaid health care services general revenue fund appropriation items. At a minimum, the directors shall propose a separate general revenue fund appropriation item for the different health care services included in the medicaid program, including all of the following:

(A) Services provided under the care management system;

(B) Nursing facility services;

(C) Hospital services;

(D) Behavioral health services;

(E) Services provided under medicaid waiver components administered by the department of aging;

(F) Prescription drug services;

(G) Physician services;

(H) Services provided under the Ohio home care waiver program;

(I) Services provided under medicaid waiver components administered by the department of developmental disabilities;

(J) Services provided under the medicaid waiver component known as the Ohio resilience through integrated systems and excellence (OhioRISE) waiver;

(K) Any other medicaid health care services that the directors determine should have a separate general revenue fund appropriation item.

Sec. 126.10. (A) For the purposes of this section:

(1) "Agency" has the same meaning as in section 111.15 of the Revised Code.

(2) "State program" means any program, initiative, or service administered or overseen by an agency.

(B) Notwithstanding any provision of law to the contrary or any rules adopted under it, if the federal government reduces, discontinues, pauses, or otherwise suspends any federal program that provides federal funds for any corresponding state program, such program may be reduced, discontinued, paused, or suspended. This shall include any contract, agreement, memorandum of understanding, or any other covenant entered into by the state that is dependent on federal funding.

Sec. 126.17. (A) As used in this section:

"Direct cost" means a cost that can be identified specifically with a particular final cost objective or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

"Indirect cost" means a cost that is not readily identified with a particular project, function or activity, but is necessary for the general operation of the organization, and a cost not directly identified with a single, final cost objective, but identified with two or more final cost objectives or an intermediate cost objective.

"State grant" means funding provided by a state agency to a state grant recipient for which the agency does not require repayment.

"State grant recipient" means an entity that receives a state grant, whether for profit or nonprofit, a corporation, association, partnership, limited liability company, sole proprietorship, or other business entity. "State grant recipient" does not include an individual who receives state assistance that is not related to the individual's business.

(B) The director of budget and management shall establish and administer a centralized reporting system to receive financial status reports submitted by state grant recipients. The system shall be operational not later than one year after the effective date of this section. The director shall adopt rules, under Chapter 119. of the Revised Code, to set forth the information to be included in the financial status reports, the frequency at which reports shall be submitted, and guidelines for determining direct and indirect costs. The information required shall be intended to assist the state in oversight of public funds, and in evaluation of the effectiveness of grant programs. It shall include all of the following: RMD

(1) An accounting of the expenditure of grant funds by a state grant recipient, which shall separately identify any amount expended by vendor and items purchased to directly benefit the public, and the amount of indirect costs;

(2) A project progress report;

(3) Confirmation that the state grant recipient is in compliance with any applicable laws or regulations.

The centralized reporting system shall enable a state agency to report, to the director, information regarding a state grant.

(C) A state agency shall inform a state grant recipient of the requirements of this section, and shall provide the name and contact information of each recipient, the amount of the grant, and other project-identifying information to the director of budget and management.

(D) A state grant recipient shall comply with the reporting requirements established under this section, with respect to each state grant that is awarded on or after the date that is one year after the effective date of this section.

Sec. 126.24. The OAKS support organization fund is hereby created in the state treasury for the purpose of paying the operating, development, and upgrade expenses of the state's enterprise

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Date: 6/30/25

Mike DeWine

Mike DeWine, Governor

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resource planning system. The fund shall consist of transfers received pursuant to division (A)(2) of section 126.12 of the Revised Code and agency payroll charge revenues that are designated to support the operating, development, and upgrade costs of the Ohio administrative knowledge system. ~~All investment earnings of the fund shall be credited to the fund.~~

Sec. 126.42. (A) Notwithstanding any provision of law to the contrary, the office of budget and management shall perform routine support for the following boards and commissions:

(1) Architects board;

(2) State chiropractic board;

(3) State cosmetology and barber board;

(4) Accountancy board;

(5) State dental board;

(6) Ohio occupational therapy, physical therapy, and athletic trainers board;

(7) State board of registration for professional engineers and surveyors;

(8) Board of embalmers and funeral directors;

(9) State board of psychology;

(10) Counselor, social worker, and marriage and family therapist board;

(11) State veterinary medical licensing board;

(12) Commission on Hispanic-Latino affairs;

(13) Commission on African-Americans;

(14) Chemical dependency professionals board;

(15) State vision professionals board;

(16) State speech and hearing professionals board;

(17) New African immigrants commission.

(B)(1) For purposes of this section, the office of budget and management shall perform the following routine support services for the boards and commissions named in division (A) of this section unless the controlling board exempts a board or commission from this requirement on the recommendation of the office of budget and management:

(a) Preparing and processing payroll and other personnel documents;

(b) Preparing and processing vouchers, purchase orders, encumbrances, and other accounting documents;

(c) Maintaining ledgers of accounts and balances;

(d) Preparing and monitoring budgets and allotment plans in consultation with the boards and commissions;

(e) Routine human resources and personnel services;

(f) Other routine support services that the director of budget and management considers appropriate to achieve efficiency.

(2) In addition to the routine support services listed in division (B)(1) of this section, the office of budget and management may perform other services which a board or commission named

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Date 6/30/25

Mike DeWine

Mike DeWine, Governor

in division (A) of this section delegates to the office and the office accepts.

(3) The office of budget and management may perform routine support services for any ~~professional or occupational licensing~~ board or commission not named in division (A) of this section at the request of the board or commission.

(C) The office of budget and management shall determine the fees to be charged to the boards and commissions, which shall be in proportion to the services performed for each board or commission.

Sec. 126.60. (A) As used in this section:

(1) "Agricultural water project" means a project that will improve water quality by reducing or aiding in the reduction of levels of phosphorus, nitrogen, or sediment, that result from agricultural practices, in the waters of the state. "Agricultural water project" includes a project involving research, technology, design, construction, best management practices, conservation, testing, or education.

(2) "Community water project" means a project involving a public water system operated by a political subdivision that will improve water quality by reducing or aiding in the reduction of levels of phosphorus, nitrogen, or sediment in the waters of the state. "Community water project" includes a project involving research, technology, design, construction, best management practices, conservation, testing, or maintenance.

(3) "Nature water project" means a project involving a natural water system that will improve water quality by reducing or aiding in the reduction of levels of phosphorus, nitrogen, or sediment in the waters of the state. "Nature water project" includes a project involving research, technology, design, construction, best management practices, conservation, or maintenance. "Nature water project" also includes the creation, maintenance, or restoration of wetlands, flood plains, flood control systems, and buffers throughout the state, including the western basin of Lake Erie.

(B)(1) There is hereby created in the state treasury the H2Ohio fund consisting of money credited to it and any donations, gifts, bequests, and other money received for deposit in the fund. ~~All investment earnings of the fund shall be credited to the fund.~~ All money credited or deposited in the fund shall be used for any of the following purposes:

~~(1)~~(a) Agriculture water projects;

~~(2)~~(b) Community water projects;

~~(3)~~(c) Nature water projects;

~~(4)~~(d) Awarding or allocating grants or money, issuing loans, or making purchases for the development and implementation of projects and programs, including remediation projects, that are designed to address water quality priorities;

~~(5)~~(e) Funding cooperative research, data gathering and monitoring, and demonstration projects related to water quality priorities;

~~(6)~~(f) Encouraging cooperation with and among leaders from state legislatures, state agencies, political subdivisions, business and industry, labor, agriculture, environmental organizations, institutions of higher education, and water conservation districts;

~~(7)~~(g) Other purposes, policies, programs, and priorities identified by the Ohio Lake Erie commission in coordination with state agencies or boards responsible for water protection and water management, provided that the purposes, policies, programs, and priorities align with a statewide strategic vision and comprehensive periodic water protection and restoration strategy.

(2) Money credited to or deposited in the fund shall not be used for the purchase of land or for the purchase of a conservation easement.

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(C) Not later than August 31, 2020, and annually thereafter, the Ohio Lake Erie commission, in coordination with state agencies or boards responsible for water protection and water management, shall do both of the following:

(1) Prepare a report of the activities that were undertaken with respect to the fund during the immediately preceding fiscal year, including the revenues and expenses of the fund for the preceding fiscal year;

(2) Submit the report to the general assembly and to the governor.

(D) Within forty-five days after the report is submitted under division (C) of this section, the directors of the state agencies that contributed to the report and the executive director of the Lake Erie commission shall appear before both the house of representatives and senate committees that oversee state finance to testify on the report.

Sec. 126.62. (A) The all Ohio future fund is hereby created in the state treasury. The fund shall consist of money credited to it and any donations, gifts, bequests, or other money received for deposit in the fund. ~~All investment earnings of the fund shall be credited to the fund.~~ Money in the fund shall be used to promote economic development throughout the state, including infrastructure projects and other infrastructure improvements.

(B) The director shall adopt rules in accordance with Chapter 119. of the Revised Code that establish requirements and procedures to provide financial assistance from the all Ohio future fund. The director shall consult with JobsOhio in adopting the rules.

(C) No money shall be expended from the all Ohio future fund, pursuant to appropriation, until it has been released by the controlling board.

Sec. 126.67. The targeted addiction assistance fund is created in the state treasury. The fund shall consist of money awarded to the state by court order that is intended to address the effects of the opioid crisis.

Beginning January 15, 2027, any money received under the settlement agreement in State of Ohio v. McKesson Corp., Case No. CVH20180055 (C.P. Madison Co., settlement agreement of October 7, 2021) shall be certified by the attorney general and remitted to the office of budget and management for deposit in the fund. The director of budget and management shall notify the speaker of the house of representatives, the president of the senate, and the chairpersons of the finance committees of the house of representatives and senate when money is deposited into the fund.

Sec. 127.12. There is hereby created a controlling board consisting of all of the following:

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Date: 6/30/25

Mike DeWine

Mike DeWine, Governor

(A) The director of budget and management or an employee of the office of budget and management designated by the director;

(B) The chairperson or vice-chairperson of the finance-appropriations committee of the house of representatives, as designated by the speaker;

(C) The chairperson or vice-chairperson of the finance committee of the senate, as designated by the president;

(D) Two members of the house of representatives appointed by the speaker, one from the majority party and one from the minority party;

(E) Two members of the senate appointed by the president, one from the majority party and one from the minority party.

Notwithstanding section 101.26 of the Revised Code, the legislative members, when engaged in their duties as members of the controlling board, shall be paid at the per diem rate of one hundred fifty dollars, and their necessary traveling expenses, which shall be paid from the funds appropriated for the payment of expenses of legislative committees.

(F) In the event of the absence, illness, disability, death, or resignation of a legislative member, the following persons may serve in the member's absence: for the chairperson or vice-chairperson of the finance-appropriations committee of the house of representatives, the speaker or a member of the house of representatives designated by the speaker; for the chairperson or vice-chairperson of the senate finance committee, the president or a member of the senate designated by the president; for a member of the board appointed by the speaker of the house of representatives, or the president of the senate, the speaker or the president, as the case may be, or a member of the house of representatives or of the senate of the same party as such controlling board member, designated by such speaker or president.

As used in any statute, "controlling board," unless the context otherwise requires, means the controlling board created by this section.

Sec. 127.13. The director of budget and management or ~~his~~ the director's designee shall be president of the controlling board. The president shall prepare the proposed agenda for the meetings of the board and shall provide, at least ~~seven~~ ten days prior to the meeting, copies of the proposed agenda and supporting documentation to the members of the board and to ~~the legislative budget office of~~ the legislative service commission.

The director shall designate an employee of the office of budget and management to serve as secretary of the controlling board. The secretary shall assist the president of the board and shall make and keep a record of each request received by the board and of its action thereon. The secretary shall certify a copy of the record of each action to each member of the board and to the director.

The controlling board may adopt procedural rules for the conduct of the business of the board, may approve, disapprove, modify as to specific dollar amounts, or defer requests, and may require that a request from the senate, the house of representatives, the supreme court, or an elected member of the executive department as defined in Section 1 of Article III, Ohio Constitution, not currently before the controlling board be added to the agenda for a specified future meeting of the board, provided that such request has been previously submitted to the president for inclusion in the agenda for a board meeting. The controlling board also may adopt rules authorizing the president to act on its behalf in exigent circumstances affecting the public health, safety, or welfare.

The affirmative vote of no fewer than four members of the controlling board shall be required for any action of the board. The board shall meet at least once a month.

Sec. 127.16. (A) Upon the request of either a state agency or the director of budget and management and after the controlling board determines that an emergency or a sufficient economic reason exists, the controlling board may approve the making of a purchase without competitive selection as provided in division (B) of this section.

(B) Except as otherwise provided in this section, no state agency, using money that has been appropriated to it directly, shall:

(1) Make any purchase from a particular supplier, that would amount to fifty thousand dollars or more when combined with both the amount of all disbursements to the supplier during the fiscal year for purchases made by the agency and the amount of all outstanding encumbrances for purchases made by the agency from the supplier, unless the purchase is made by competitive selection or with the approval of the controlling board;

(2) Lease real estate from a particular supplier, if the lease would amount to seventy-five thousand dollars or more when combined with both the amount of all disbursements to the supplier during the fiscal year for real estate leases made by the agency and the amount of all outstanding encumbrances for real estate leases made by the agency from the supplier, unless the lease is made by competitive selection or with the approval of the controlling board.

(C) Any person who authorizes a purchase in violation of division (B) of this section shall be liable to the state for any state funds spent on the purchase, and the attorney general shall collect the amount from the person. RMD

(D) Nothing in division (B) of this section shall be construed as:

(1) A limitation upon the authority of the director of transportation as granted in sections 5501.17, 5517.02, and 5525.14 of the Revised Code;

(2) Applying to medicaid provider agreements under the medicaid program;

(3) Applying to the purchase of examinations from a sole supplier by a state licensing board under Title XLVII of the Revised Code;

(4) Applying to entertainment contracts for the Ohio state fair entered into by the Ohio expositions commission, provided that the controlling board has given its approval to the commission to enter into such contracts and has approved a total budget amount for such contracts as agreed upon by commission action, and that the commission causes to be kept itemized records of the amounts of money spent under each contract and annually files those records with the clerk of the house of representatives and the clerk of the senate following the close of the fair;

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Date 6/30/25

Mike DeWine

Mike DeWine, Governor

(5) Limiting the authority of the chief of the division of mineral resources management to contract for reclamation work with an operator mining adjacent land as provided in section 1513.27 of the Revised Code;

(6) Applying to investment transactions and procedures of any state agency, except that the agency shall file with the board the name of any person with whom the agency contracts to make, broker, service, or otherwise manage its investments, as well as the commission, rate, or schedule of charges of such person with respect to any investment transactions to be undertaken on behalf of the agency. The filing shall be in a form and at such times as the board considers appropriate.

(7) ~~Applying to purchases made with money for the per cent for arts program established by section 3379.10 of the Revised Code;~~

~~(8)~~ Applying to purchases made by the opportunities for Ohioans with disabilities agency of services, or supplies, that are provided to persons with disabilities, or to purchases made by the agency in connection with the eligibility determinations it makes for applicants of programs administered by the social security administration;

~~(9)~~(8) Applying to payments by the department of medicaid under section 5164.85 of the Revised Code for group health plan premiums, deductibles, coinsurance, and other cost-sharing expenses;

~~(10)~~(9) Applying to any agency of the legislative branch of the state government;

~~(11)~~(10) Applying to agreements or contracts entered into under section 5101.11, 5101.20, 5101.201, 5101.21, or 5101.214 of the Revised Code;

~~(12)~~(11) Applying to purchases of services by the adult parole authority under section 2967.14 of the Revised Code or by the department of youth services under section 5139.08 of the Revised Code;

~~(13)~~(12) Applying to dues or fees paid for membership in an organization or association;

~~(14)~~(13) Applying to purchases of utility services pursuant to section 9.30 of the Revised Code;

~~(15)~~(14) Applying to purchases made in accordance with rules adopted by the department of administrative services of motor vehicle, aviation, or watercraft fuel, or emergency repairs of such vehicles;

~~(16)~~(15) Applying to purchases of tickets for passenger air transportation;

~~(17)~~(16) Applying to purchases necessary to provide public notifications required by law or to provide notifications of job openings;

~~(18)~~(17) Applying to the judicial branch of state government;

~~(19)~~(18) Applying to purchases of liquor for resale by the division of liquor control;

~~(20)~~(19) Applying to purchases of motor courier and freight services made in accordance with department of administrative services rules;

~~(21)~~(20) Applying to purchases from the United States postal service and purchases of stamps and postal meter replenishment from vendors at rates established by the United States postal

RMD

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Date 6/30/25

Mike DeWine

Mike DeWine, Governor

service;

~~(22)~~(21) Applying to purchases of books, periodicals, pamphlets, newspapers, maintenance subscriptions, and other published materials;

~~(23)~~(22) Applying to purchases from other state agencies, including state-assisted institutions of higher education or the Ohio history connection;

~~(24)~~(23) Applying to purchases from a qualified nonprofit agency pursuant to sections 125.60 to 125.6012 ~~or 4115.31 to 4115.35~~ of the Revised Code;

~~(25)~~(24) Applying to payments by the department of job and family services to the United States department of health and human services for printing and mailing notices pertaining to the tax refund offset program of the internal revenue service of the United States department of the treasury;

~~(26)~~(25) Applying to contracts entered into by the department of developmental disabilities under section 5123.18 of the Revised Code;

~~(27)~~(26) Applying to payments made by the department of mental health and addiction services under a physician recruitment program authorized by section 5119.185 of the Revised Code;

~~(28)~~(27) Applying to contracts entered into with persons by the director of commerce for unclaimed funds collection and remittance efforts as provided in division (G) of section 169.03 of the Revised Code. The director shall keep an itemized accounting of unclaimed funds collected by those persons and amounts paid to them for their services.

~~(29)~~(28) Applying to purchases made by a state institution of higher education in accordance with the terms of a contract between the vendor and an inter-university purchasing group comprised of purchasing officers of state institutions of higher education;

~~(30)~~(29) Applying to the department of medicaid's purchases of health assistance services under the children's health insurance program;

~~(31)~~(30) Applying to payments by the attorney general from the reparations fund to hospitals and other emergency medical facilities for performing medical examinations to collect physical evidence pursuant to section 2907.28 of the Revised Code;

~~(32)~~(31) Applying to contracts with a contracting authority or administrative receiver under division (B) of section 5126.056 of the Revised Code;

~~(33)~~(32) Applying to purchases of goods and services by the department of veterans services in accordance with the terms of contracts entered into by the United States department of veterans affairs;

~~(34)~~(33) Applying to payments by the superintendent of the bureau of criminal identification and investigation to the federal bureau of investigation for criminal records checks pursuant to section 109.572 of the Revised Code;

~~(35)~~(34) Applying to contracts entered into by the department of medicaid under section 5164.47 of the Revised Code;

~~(36)~~(35) Applying to contracts entered into under section 5160.12 of the Revised Code;

RMD

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Date: 6/30/25

Mike DeWine

Mike DeWine, Governor

~~(37)~~(36) Applying to payments to the Ohio history connection from other state agencies.

(E) When determining whether a state agency has reached the cumulative purchase thresholds established in divisions (B)(1) and (2) of this section, the following purchases by such agency shall not be considered:

(1) Purchases made through competitive selection or with controlling board approval;

(2) Purchases listed in division (D) of this section;

(3) For the purposes of the threshold of division (B)(1) of this section only, leases of real estate.

(F) A state agency, when exercising direct purchasing authority under this section, shall utilize a selection process that complies with all applicable laws, rules, or regulations of the department of administrative services.

(G) As used in this section, "competitive selection," "direct purchasing authority," "purchase," "supplies," and "services" have the same meanings as in section 125.01 of the Revised Code.

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Sec. 128.021. (A) Not later than January 1, 2014, and in accordance with Chapter 119. of the Revised Code, the steering committee shall adopt rules that establish technical and operational standards for public safety answering points eligible to receive disbursements under section 128.55 of the Revised Code. The rules shall incorporate industry standards and best practices for 9-1-1 services. Public safety answering points shall comply with the standards not later than two years after the effective date of the rules adopting the standards. A public safety answering point may be deemed compliant with rules for minimum staffing standards, if it can demonstrate compliance with all other rules for operational standards.

(B) Not later than one year after September 29, 2015, and in accordance with Chapter 119. of the Revised Code, the steering committee shall conduct an assessment of the operational standards for public safety answering points developed under division (A) of this section and revise the standards as necessary to ensure that the operational standards contain the following:

(1) Policies to ensure that public safety answering point personnel prioritize life-saving questions in responding to each call to a 9-1-1 system established under this chapter;

(2) A requirement that all public safety answering point personnel complete proper training or provide proof of prior training to give instructions regarding emergency situations.

(C) Upon the effective date of the amendments to this section by ~~this act~~ H.B. 33 of the 135th general assembly, October 3, 2023, all public safety answering points that answer 9-1-1 calls for service ~~from wireless services~~ shall be subject to the public safety answering point operations rules. Public safety answering points not originally required to be compliant shall comply with the standards not later than two years after the effective date of the amendments to this section by ~~this act~~ H.B. 33 of the 135th general assembly, October 3, 2023.

Sec. 128.41. (A) As used in this section, "communications service" means any wireless service, multiline telephone system, and voice over internet protocol system to which both of the

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Date 6/30/25

Mike DeWine

Mike DeWine, Governor

following apply:

(1) The service or system is registered to the subscriber's address within this state or the subscriber's primary place of using the service or system is in this state.

(2) The service or system is capable of initiating a direct connection to 9-1-1.

(B) After the expiration of the charge described in division (A)(1) of section 128.40 of the Revised Code and except as provided in sections 128.413 and 128.42 of the Revised Code, there is imposed a next generation 9-1-1 access fee of ~~forty~~ sixty cents per month on each communications service, which shall be imposed as follows:

(1) In the case of wireless telephone service, a subscriber shall pay a separate next generation 9-1-1 access fee for each wireless telephone number assigned to the subscriber.

(2) In the case of a voice over internet protocol system, a subscriber shall pay a separate fee for each voice channel provided to the subscriber through the system. The number of voice channels shall be equal to the number of outbound calls the subscriber can maintain at the same time using the system, but excludes a direct inward dialing number that merely routes an inbound call. The maximum number of separate fees imposed on a subscriber's system shall not exceed one hundred voice channels per network.

(3) In the case of a multiline telephone system, the subscriber shall pay a separate fee for each line. The maximum number of separate fees imposed on a single subscriber with a multiline telephone system shall not exceed one hundred per building with a unique street address or physically identifiable location.

(C) If more than one communications service shares the same telephone number, then the next generation 9-1-1 access fee imposed shall not exceed ~~forty~~ sixty cents per month.

Sec. 128.46. (A)(1) An entity required to collect a wireless 9-1-1 charge under section 128.40 of the Revised Code or the next generation 9-1-1 access fee under section 128.414 or 128.421 of the Revised Code shall, on or before the twenty-third day of each month, except as provided in divisions (A)(2) and (3) of this section, do both of the following:

(a) Make and file a return for the preceding month, in the form prescribed by the tax commissioner, showing the amount of the charges or fees due for that month;

(b) Remit the full amount due, as shown on the return, with the exception of charges or fees equivalent to the amount authorized as a collection fee under division (B) of this section.

(2) The commissioner may grant one or more thirty-day extensions for making and filing returns and remitting amounts due.

(3) If a seller is required to collect prepaid wireless 9-1-1 charges under section 128.40 of the Revised Code or next generation 9-1-1 access fees under section 128.421 of the Revised Code in amounts that do not merit monthly returns, the commissioner may authorize the seller to make and file returns less frequently. The commissioner shall ascertain whether this authorization is warranted upon the basis of administrative costs to the state.

(B) A wireless service provider, reseller, and seller may each retain as a collection fee three per cent of the total wireless 9-1-1 charges required to be collected under sections 128.40, 128.41, and 128.42 of the Revised Code, and shall account to the tax commissioner for the amount retained.

(C) The return required under division (A)(1)(a) of this section shall be filed electronically using the Ohio business gateway, as defined in section 718.01 of the Revised Code, or any other electronic means prescribed by the tax commissioner. Remittance of the amount due shall be made electronically in a manner approved by the commissioner. An entity required to file the return may apply to the commissioner on a form prescribed by the commissioner to be excused from either electronic requirement of this division. For good cause shown, the commissioner may excuse the entity from either or both of the requirements and may permit the entity to file returns or make remittances by nonelectronic means.

(D)(1) Each subscriber or consumer on which a wireless 9-1-1 charge is imposed under section 128.40 of the Revised Code or on which a next generation 9-1-1 access fee is imposed under section 128.41 or 128.42 of the Revised Code is liable to the state for the amount of the charge.

(2) An entity required to collect the wireless 9-1-1 charge under section 128.40 of the Revised Code or the next generation 9-1-1 access fee under section 128.414 or 128.421 of the Revised Code is liable to the state for any amount that was required to be collected but that was not remitted, regardless of whether the amount was collected.

(3) No provider of a prepaid wireless calling service shall be liable to the state for any wireless 9-1-1 charge imposed under section 128.40 of the Revised Code or any next generation 9-1-1 access fee imposed under section 128.42 of the Revised Code that was not collected or remitted.

(E)(1) If the tax commissioner has reason to believe that an entity required to collect a wireless 9-1-1 charge under section 128.40 of the Revised Code or the next generation 9-1-1 access fee under section 128.414 or 128.421 of the Revised Code has failed to bill, collect, or remit the charge or fee as required by this section and sections 128.40 to 128.422 of the Revised Code or has retained more than the amount authorized under division (B) of this section, and after written notice to the entity, the tax commissioner may audit the entity for the sole purpose of making such a determination. The audit may include, but is not limited to, a sample of the entity's billings, collections, remittances, or retentions for a representative period, and the tax commissioner shall make a good faith effort to reach agreement with the entity in selecting that sample.

(2) Upon written notice to the entity, the tax commissioner, after completion of the audit, may make an assessment against the entity if, pursuant to the audit, the tax commissioner determines that the entity has failed to bill, collect, or remit the charge or fee as required by sections 128.40 to 128.422 of the Revised Code or has retained more than the amount authorized under division (B) of this section. The assessment shall be in the amount of any remittance that was due and unpaid on the date notice of the audit was sent by the tax commissioner to the entity or, as applicable, in the amount of the excess amount under division (B) of this section retained by the entity as of that date.

(3) The portion of any assessment consisting of charges or fees due and not paid within sixty days after the date that the assessment was made under division (E)(2) of this section shall bear

interest from that date until paid at the rate per annum prescribed by section 5703.47 of the Revised Code. That interest may be collected by making an assessment under division (E)(2) of this section.

(4) Unless the entity assessed files with the tax commissioner within sixty days after service of the notice of assessment~~, either personally or by certified mail,~~ a written petition for reassessment, signed by the entity assessed or that entity's authorized agent having knowledge of the facts, the assessment shall become final and the amount of the assessment shall be due and payable from the entity assessed to the treasurer of state, for deposit to the next generation 9-1-1 fund, which is created under section 128.54 of the Revised Code. The petition shall indicate the objections of the entity assessed, but additional objections may be raised in writing if received by the commissioner prior to the date shown on the final determination. If the petition has been properly filed, the commissioner shall proceed under section 5703.60 of the Revised Code.

(5) After an assessment becomes final, if any portion of the assessment remains unpaid, including accrued interest, a certified copy of the final assessment may be filed in the office of the clerk of the court of common pleas in the county in which the business of the assessed entity is conducted. If the entity assessed maintains no place of business in this state, the certified copy of the final assessment may be filed in the office of the clerk of the court of common pleas of Franklin county. Immediately upon the filing, the clerk shall enter a judgment for the state against the assessed entity in the amount shown on the final assessment. The judgment may be filed by the clerk in a loose-leaf book entitled "special judgments for 9-1-1 charges and fees" and shall have the same effect as other judgments. The judgment shall be executed upon the request of the tax commissioner.

(6) If the commissioner determines that the commissioner erroneously has refunded a 9-1-1 charge or fee to any person, the commissioner may make an assessment against that person for recovery of the erroneously refunded charge.

(7) An assessment under division (E) of this section does not discharge a subscriber's or consumer's liability to reimburse the entity for a 9-1-1 charge or fee. If, after the date of service of the audit notice under division (E)(1) of this section, a subscriber or consumer pays a 9-1-1 charge or fee for the period covered by the assessment, the payment shall be credited against the assessment.

Sec. 128.54. (A)(1) For the purpose of receiving, distributing, and accounting for amounts received from the wireless 9-1-1 charges imposed under section 128.40 of the Revised Code and the next generation 9-1-1 access fees imposed under sections 128.41 and 128.42 of the Revised Code, the following funds are created in the state treasury:

(a) The 9-1-1 government assistance fund;

(b) The 9-1-1 administrative fund;

(c) The 9-1-1 program fund;

(d) The next generation 9-1-1 fund.

(2) Amounts remitted under section 128.46 of the Revised Code shall be paid to the treasurer of state for deposit as follows:

(a) ~~Seventy-two~~ Eighty-one and one-third per cent to the 9-1-1 government assistance fund.

All interest earned on the 9-1-1 government assistance fund shall be credited to the fund.

(b) ~~One~~ Two-thirds of one per cent to the 9-1-1 administrative fund;

(c) ~~Two~~ One and one-third per cent to the 9-1-1 program fund;

(d) ~~Twenty-five~~ Sixteen and two-thirds per cent to the next generation 9-1-1 fund.

(3) The tax commissioner shall use the 9-1-1 administrative fund to defray the costs incurred in carrying out this chapter.

(4) The steering committee shall use the 9-1-1 program fund to defray the costs incurred by the steering committee in carrying out this chapter.

(5) Annually, the tax commissioner, after paying administrative costs under division (A)(3) of this section, shall transfer any excess remaining in the 9-1-1 administrative fund to the next generation 9-1-1 fund, created under this section.

(B) At the direction of the steering committee, the tax commissioner shall transfer the funds remaining in the 9-1-1 government assistance fund to the credit of the next generation 9-1-1 fund. All interest earned on the next generation 9-1-1 fund shall be credited to the fund.

(C) From the funds created in division (A)(1) of this section, the director of budget and management shall, as funds are available, transfer to the tax refund fund, created under section 5703.052 of the Revised Code, amounts equal to the refunds certified by the tax commissioner under division (D) of section 128.47 of the Revised Code, in the same percentage as the certified refund amounts were deposited in those funds as specified in division (A)(2) of this section.

(D) The department of administrative services may move funds between the next generation 9-1-1 fund and the 9-1-1 government assistance fund to ensure funding remains sustainable for both funds.

Sec. 131.01. As used in Chapters 113., 117., 123., 124., 125., 126., 127., and 131. of the Revised Code, and any statute that uses the terms in connection with state accounting or budgeting:

(A) "Account" means any record, element, or summary in which financial transactions are identified and recorded as debit or credit transactions in order to summarize items of a similar nature or classification.

(B) "Accounting procedure" means the arrangement of all processes which discover, record, and summarize financial information to produce financial statements and reports and to provide internal control.

(C) "Accounting system" means the total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds and organizational components.

(D) "Allocation" means a portion of an appropriation which is designated for expenditure by specific organizational units or for special purposes, activities, or objects that do not relate to a period of time.

(E) "Allotment" means all or part of an appropriation which may be encumbered or expended within a specific period of time.

(F) "Appropriation" means an authorization granted by the general assembly to make expenditures and to incur obligations for specific purposes.

(G) "Assets" means resources owned, controlled, or otherwise used or held by the state which have monetary value.

(H) "Budget" means the plan of financial operation embodying an estimate of proposed expenditures and obligations for a given period and the proposed means of financing them.

(I) "Check" means a negotiable financial instrument, payable upon demand, directing a financial institution to transfer money from the payer's account to the payee.

(J) "Direct deposit" is a form of electronic funds transfer in which money is electronically deposited into the account of a person or entity at a financial institution.

~~(J)~~(K) "Disbursement" means a payment made for any purpose.

~~(K)~~(L) "Electronic benefit transfer" means the electronic delivery of benefits through automated teller machines, point of sale terminals, or other electronic media pursuant to section 5101.33 of the Revised Code.

~~(L)~~(M) "Electronic funds transfer" means the electronic movement of funds via automated clearing house or wire transfer.

~~(M)~~(N) "Encumbrancing document" means a document reserving all or part of an appropriation.

~~(N)~~(O) "Expenditure" means a reduction of the balance of an appropriation after legal requirements have been met.

~~(O)~~(P) "Fund" means an independent fiscal and accounting entity with a self-balancing set of accounts recording cash or other resources, together with all related liabilities, obligations, reserves, and fund balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special rules, restrictions, or limitations.

~~(P)~~(Q) "Lapse" means the automatic termination of an appropriation at the end of the fiscal period for which it was appropriated.

~~(Q)~~(R) "Reappropriation" means an appropriation of a previous appropriation that is continued in force in a succeeding appropriation period. "Reappropriation" shall be equated with and incorporated in the term "appropriation."

~~(R)~~(S) "Stored value card" means a payment card that may have money loaded and stored on the card and accessed through automated teller machines, point of sale terminals, or other electronic media. "Stored value card" does not include any payment card linked to, and that can access money in, an external account maintained by a financial institution.

~~(S)~~(T) "Voucher" means the document used to transmit a claim for payment and evidentiary matter related to the claim.

~~(T)~~(U) "Warrant" means an order drawn upon the treasurer of state by the director of budget and management, or an authorized person at a state entity that has a custodial account in the custody of the treasurer of state, directing the treasurer of state to pay a specified amount to one or more specified payees. A variety of payment instruments may be used, including but not limited to paper warrants or checks, stored value cards, direct deposit to the payee's bank account, or the drawdown of funds by electronic benefit transfer, and the resulting electronic transfer to or by the ultimate payees.

The terms defined in this section shall be used, on all accounting forms, reports, formal rules, and budget requests produced by a state agency, only as defined in this section.

Sec. 131.02. (A) Except as otherwise provided in section 4123.37, section 5703.061, and division (K) of section 4123.511 of the Revised Code, whenever any amount is payable to the state, the officer, employee, or agent responsible for administering the law under which the amount is payable shall immediately proceed to collect the amount or cause the amount to be collected and shall pay the amount into the state treasury or into the appropriate custodial fund in the manner set forth pursuant to section 113.08 of the Revised Code.

Except as otherwise provided in this division, if the amount is not paid within forty-five days after payment is due, the officer, employee, or agent shall certify the amount due to the attorney general~~,~~ in accordance with section 131.026 of the Revised Code and in the form and manner prescribed by the attorney general. In the case of an amount payable by a student enrolled in a state institution of higher education, the amount shall be certified, in accordance with section 131.026 of the Revised Code, within the later of forty-five days after the amount is due or the tenth day after the beginning of the next academic semester, quarter, or other session following the session for which the payment is payable. The attorney general may assess the collection cost to the amount certified in such manner and amount as prescribed by the attorney general. If an amount payable to a political subdivision is past due, the political subdivision may, with the approval of the attorney general, certify the amount to the attorney general pursuant to this section in accordance with section 131.026 of the Revised Code.

For the purposes of this section, the attorney general and the officer, employee, or agent responsible for administering the law under which the amount is payable shall agree on the time a payment is due, and that agreed upon time shall be one of the following times:

(1) If a law, including an administrative rule, of this state prescribes the time a payment is required to be made or reported, when the payment is required by that law to be paid or reported. RMO

(2) If the payment is for services rendered, when the rendering of the services is completed.

(3) If the payment is reimbursement for a loss, when the loss is incurred.

(4) In the case of a fine or penalty for which a law or administrative rule does not prescribe a time for payment, when the fine or penalty is first assessed.

(5) If the payment arises from a legal finding, judgment, or adjudication order, when the finding, judgment, or order is rendered or issued.

(6) If the payment arises from an overpayment of money by the state to another person, when the overpayment is discovered.

(7) The date on which the amount for which an individual is personally liable under section

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Date 6/30/25

Mike DeWine

Mike DeWine, Governor

5735.35, section 5739.33, or division (G) of section 5747.07 of the Revised Code is determined.

(8) Upon proof of claim being filed in a bankruptcy case.

(9) Any other appropriate time determined by the attorney general and the officer, employee, or agent responsible for administering the law under which the amount is payable on the basis of statutory requirements or ordinary business processes of the agency, institution, or political subdivision to which the payment is owed.

(B)(1) ~~The~~ Upon certification of an amount due in accordance with division (A) of this section and section 131.026 of the Revised Code, the attorney general shall give immediate notice ~~by mail or otherwise~~ in the manner described in section 131.026 of the Revised Code to the party indebted of the nature and amount of the indebtedness.

(2) If the amount payable to this state arises from a tax levied under Chapter 5733., 5739., 5741., 5747., or 5751. of the Revised Code, the notice also shall specify all of the following:

(a) The assessment or case number;

(b) The tax pursuant to which the assessment is made;

(c) The reason for the liability, including, if applicable, that a penalty or interest is due;

(d) An explanation of how and when interest will be added to the amount assessed;

(e) That the attorney general and tax commissioner, acting together, have the authority, but are not required, to compromise the claim and accept payment over a reasonable time, if such actions are in the best interest of the state.

(C) The attorney general shall collect the claim or secure a judgment and issue an execution for its collection.

(D) Each claim shall bear interest, from the day on which the claim became due, at the rate per annum required by section 5703.47 of the Revised Code.

(E) The attorney general and the chief officer of the agency reporting a claim, acting together, may do any of the following if such action is in the best interests of the state:

(1) Compromise the claim;

(2) Extend for a reasonable period the time for payment of the claim by agreeing to accept monthly or other periodic payments. The agreement may require security for payment of the claim.

(3) Add fees to recover the cost of processing checks or other draft instruments returned for insufficient funds and the cost of providing electronic payment options.

(F)(1) Except as provided in division (F)(2) of this section, if the attorney general finds, after investigation, that any claim due and owing to the state is uncollectible, the attorney general, with the consent of the chief officer of the agency reporting the claim, may do the following:

(a) Sell, convey, or otherwise transfer the claim to one or more private entities for collection;

(b) Cancel the claim or cause it to be canceled.

(2) The attorney general shall cancel or cause to be canceled an unsatisfied claim on the date that is forty years after the date the claim is certified, unless the attorney general has adopted a rule under division (F)(5) of this section shortening this time frame with respect to a subset of claims.

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Date 6/30/25

Mike DeWine

Mike DeWine, Governor

(3) No initial action shall be commenced to collect any tax payable to the state that is administered by the tax commissioner, whether or not such tax is subject to division (B) of this section, or any penalty, interest, or additional charge on such tax, after the expiration of the period ending on the later of the dates specified in divisions (F)(3)(a) and (b) of this section, provided that such period shall be extended by the period of any stay to such collection or by any other period to which the parties mutually agree. If the initial action in aid of execution is commenced before the later of the dates specified in divisions (F)(3)(a) and (b) of this section, any and all subsequent actions may be pursued in aid of execution of judgment for as long as the debt exists.

(a) Seven years after the assessment of the tax, penalty, interest, or additional charge is issued.

(b) Four years after the assessment of the tax, penalty, interest, or additional charge becomes final. For the purposes of division (F)(3)(b) of this section, the assessment becomes final at the latest of the following: upon expiration of the period to petition for reassessment, or if applicable, to appeal a final determination of the commissioner or decision of the board of tax appeals or a court, or, if applicable, upon decision of the United States supreme court.

For the purposes of division (F)(3) of this section, an initial action to collect a tax debt is commenced at the time when a certified copy of the tax commissioner's entry making an assessment final has been filed in the office of the clerk of court of common pleas in the county in which the taxpayer resides or has its principal place of business in this state, or in the office of the clerk of court of common pleas of Franklin county, as provided in section 5739.13, 5741.14, 5747.13, or 5751.09 of the Revised Code or in any other applicable law requiring such a filing. If an assessment has not been issued and there is no time limitation on the issuance of an assessment under applicable law, an action to collect a tax debt commences when the action is filed in the courts of this state to collect the liability.

(4) If information contained in a claim that is sold, conveyed, or transferred to a private entity pursuant to this section is confidential pursuant to federal law or a section of the Revised Code that implements a federal law governing confidentiality, such information remains subject to that law during and following the sale, conveyance, or transfer.

(5) The attorney general may adopt rules to aid in the implementation of this section.

Sec. 131.026. (A) For purposes of this section:

(1) "Last known address" means the mailing address or the electronic mail address appearing in the official records of the officer, employee, or agent responsible for administering the law under which an amount is payable or of the attorney general.

(2) "Traceable delivery service" means a delivery service provided by the United States postal service or a domestic commercial delivery service allowing the sender to track a sent item's progress and providing notice of a completed delivery to the sender.

(B) Before an officer, employee, or agent responsible for administering the law under which an amount is due certifies the amount due to the attorney general under section 131.02 of the

RMD

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Date 6/30/25

Mike DeWine

Mike DeWine, Governor

Revised Code, the officer, employee, or agent shall serve a notice to the debtor or the debtor's statutory agent in the manner described in this section. The officer, employee, or agent shall serve a notice not sooner than forty-five days, nor later than sixty days, after payment is due.

(C) The notice shall include all of the following information:

(1) The name of the debtor or statutory agent;

(2) The nature and amount of the indebtedness;

(3) The information required under division (B)(2) of section 131.02 of the Revised Code if the debt arises from a tax levied.

(D)(1) An officer, employee, or agent responsible for administering the law under which an amount is payable or the attorney general may serve a notice required by this section or section 131.02 of the Revised Code through any of the following methods:

(a) Electronic mail at the debtor's or debtor's statutory agent's last known address;

(b) Facsimile transmission at the debtor's or debtor's statutory agent's facsimile number appearing in the official records of the officer, employee, or agent responsible for administering the law under which an amount is payable or of the attorney general;

(c) Traceable delivery service at the debtor's or debtor's statutory agent's last known address;

(d) Personal service at the debtor's or debtor's statutory agent's last known address.

(2) Service of a notice required under this section or section 131.02 of the Revised Code is complete on the following dates:

(a) For electronic mail, the date the receipt of the document is relayed electronically by a direct reply from the debtor or debtor's statutory agent to the officer, employee, or agent responsible for administering the law under which an amount is payable or to the attorney general or through electronic tracking software demonstrating that the recipient accessed the document.

(b) For facsimile transmission, the date indicated on the facsimile transmission confirmation page.

(c) For traceable delivery service, the date of delivery indicated on the notice of completed delivery provided by the United States postal service or domestic commercial delivery service.

(d) For personal service, the date indicated on a document confirming physical delivery signed by the debtor, the debtor's statutory agent, an adult located at the debtor's or debtor's statutory agent's last known address, or the delivery person.

(E)(1) Upon receipt of the notice, the debtor or statutory agent may satisfy the debt within thirty days of receiving the notice. If the debt is satisfied within those thirty days, the officer, employee, or agent shall not certify an amount due to the attorney general.

(2) If the debtor or statutory agent does not satisfy the debt within thirty days after receiving the notice, the officer, employee, or agent shall certify the amount due to the attorney general. The attorney general shall collect the amount due in accordance with section 131.02 of the Revised Code. If the attorney general files a lien to collect the amount due, the attorney general shall not file the lien unless both of the following are included with the lien when filing:

RMD

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Date: 6/30/25

Mike DeWine

Mike DeWine, Governor

(1) A copy of the notice required under division (B) of this section;

(2) Proof of service of the notice as described under division (D) of this section.

(F)(1) Nothing in this section prevents or limits the attorney general or the appropriate authority from taking any action set forth under divisions (E) or (F) of section 131.02 of the Revised Code.

(2) No amount that is payable under section 131.02 of the Revised Code is deemed uncollectible, discharged, relieved, or otherwise satisfied or non-payable because of any failure to comply with a specific time requirement provided for under this section.

RMD

Sec. 131.35. (A) With respect to federal revenue received into any fund of the state, except for those funds listed in division (D) of section 127.14 of the Revised Code:

(1) No state agency may make expenditures of any federal revenue, whether the revenue is advanced prior to expenditure or as reimbursement, unless such expenditures are made pursuant to specific appropriations of the general assembly, are authorized by the controlling board pursuant to division (A)(5) of this section, or are authorized by an executive order issued in accordance with section 107.17 of the Revised Code, and until an allotment has been approved by the director of budget and management. All federal revenue received by a state agency shall be reported to the director within fifteen days of the receipt of the revenue or the notification of award, whichever occurs first. The director shall prescribe the forms and procedures to be used when reporting the receipt of federal revenue.

(2) If the federal revenue received is greater than the amount of the revenue appropriated by the general assembly for a specific purpose, the total appropriation of federal and state funds for such purpose shall remain at the amount designated by the general assembly, except that the expenditure of federal revenue received in excess of such specific appropriation may be authorized by the controlling board, subject to division (D) of this section.

RMD

(3) To the extent that the expenditure of excess federal revenue is authorized, the controlling board may transfer a like amount of general revenue fund appropriation authority from the affected agency to the emergency purposes appropriation of the controlling board, if such action is permitted under federal regulations.

(4) Additional funds may be created by the controlling board to receive revenues not anticipated in an appropriations act for the biennium in which such new revenues are received. Subject to division (D) of this section, expenditures from such additional funds may be authorized by the controlling board, but such authorization shall not extend beyond the end of the biennium in which such funds are created.

(5) Controlling board authorization for a state agency to make an expenditure of federal revenue constitutes authority for the agency to participate in the federal program providing the revenue, and the agency is not required to obtain an executive order under section 107.17 of the Revised Code to participate in the federal program.

(B) With respect to nonfederal revenue received into any fund of the state, except for any

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Date: 6/30/25

Mike DeWine

Mike DeWine, Governor

other fund listed in division (D) of section 127.14 of the Revised Code:

(1) No state agency may make expenditures of any of the revenue unless the expenditures are made pursuant to specific appropriations of the general assembly.

(2) If the revenue received into any fund is greater than the amount appropriated, the appropriation for that fund shall remain at the amount designated by the general assembly or, subject to division ~~(D)~~(E) of this section, as increased and approved by the controlling board.

(3) Additional funds may be created by the controlling board to receive revenues not anticipated in an appropriations act for the biennium in which such new revenues are received. Subject to division (D) of this section, expenditures from such additional funds may be authorized by the controlling board, but such authorization shall not extend beyond the end of the biennium in which such funds are created.

(C) The controlling board shall not authorize more than ten per cent of additional spending from the occupational licensing and regulatory fund, created in section 4743.05 of the Revised Code, in excess of any appropriation made by the general assembly to a licensing agency except an appropriation for costs related to the examination or reexamination of applicants for a license. As used in this division, "licensing agency" and "license" have the same meanings as in section 4745.01 of the Revised Code.

(D) If federal revenue is received in the waterways safety fund or wildlife fund, the controlling board, at the request of the director of natural resources, may approve the expenditure of the federal revenue for purposes for which the federal revenue was granted. RMD

(E) The amount of any expenditure authorized under division (A)(2) or (4) or (B)(2) or (3) of this section for a specific or related purpose or item in any fiscal year shall not exceed an amount greater than ~~one-half of one per cent of the general revenue fund appropriations~~ one hundred million dollars for that fiscal year.

Sec. 131.43. There is hereby created in the state treasury the budget stabilization fund. ~~All investment earnings of the fund shall be credited to the fund.~~ It is the intent of the general assembly to maintain an amount of money in the budget stabilization fund that amounts to approximately ten per cent of the general revenue fund revenues for the preceding fiscal year. The governor shall include in the state budget the governor submits to the general assembly under section 107.03 of the Revised Code proposals for transfers between the general revenue fund and the budget stabilization fund for the ensuing fiscal biennium. The balance in the fund may be combined with the balance in the general revenue fund for purposes of cash management.

Sec. 131.50. (A) As used in this section, "state agency" has the same meaning as in section 155.30 of the Revised Code.

(B) There is hereby created in the state treasury the state land royalty fund consisting of money credited to it under section 155.33 of the Revised Code. Any investment proceeds earned on money in the fund shall be credited to the fund.

~~(B)(1)~~(C)(1) A state agency is entitled to receive from the fund the amount that the state

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Date 6/30/25

Mike DeWine

Mike DeWine, Governor

agency contributed and a share of the investment earnings of the fund in an amount that is equivalent to the proportionate share of contributions made by the state agency to the fund. Regarding the department of natural resources, each division within the department is entitled to receive from the department's proportionate share all amounts received by the department that are attributable to the state-owned land controlled by that division.

(2) ~~The treasurer of state, in consultation with~~ Upon request from a state agency entitled to receive revenue in accordance with this section, the director of budget and management~~,~~ shall ~~disburse money~~ transfer cash from the state land royalty fund to the natural resources land royalty fund, the wildlife land royalty fund, the transportation land royalty fund, or the appropriate fund designated by ~~the~~ any other state agency, as applicable, not later than thirty days after the deposit of any money into the state land royalty fund. ~~If the state agency is the department of natural resources, the treasurer of state, in consultation with the director of budget and management and the director of natural resources, shall disburse the money to the appropriate fund designated by the applicable division within the department.~~

(3) A state agency or, as applicable, a division of the department of natural resources, may use the money for any costs and expenses the agency determines are necessary.

~~(C) As used in this section, "state agency" has the same meaning as in section 155.30 of the Revised Code.~~(D)(1) The natural resources land royalty fund is created in the state treasury. The fund shall consist of money credited to it under division (C) of this section for leased mineral rights on land owned or controlled by the department of natural resources, other than the division of wildlife. All investment earnings of the fund shall be credited to the fund.

(2) The wildlife land royalty fund is created in the state treasury. The fund shall consist of money credited to it under division (C) of this section for leased mineral rights on land owned or controlled by the division of wildlife in the department of natural resources. All investment earnings of the fund shall be credited to the fund.

(3) The transportation land royalty fund is created in the state treasury. The fund shall consist of money credited to it under division (C) of this section for leased mineral rights on land owned or controlled by the department of transportation. All Investment earnings of the fund shall be credited to the fund.

Sec. 131.51. (A) On or before the seventh day of each month, the director of budget and management shall credit to the local government fund one and ~~seven-tenths~~ seventy-five one-hundredths per cent of the total tax revenue credited to the general revenue fund during the preceding month. In determining the total tax revenue credited to the general revenue fund during the preceding month, the director shall include amounts transferred from the fund during the preceding month under this division~~ and division (B) of this section~~. Money shall be distributed from the local government fund as required under sections 5747.50 and 5747.503 of the Revised Code during the same month in which it is credited to the fund.

(B) On or before the seventh day of each month, the director of budget and management shall credit to the public library fund~~one and seven-tenths per cent of the total tax revenue credited to the general revenue fund during the preceding month. In determining the total tax revenue credited to the general revenue fund during the preceding month, the director shall include amounts transferred from the fund during the preceding month under this division and division (A) of this section~~, from the general revenue fund, one-twelfth of the amount appropriated by the general assembly for the public library fund for the fiscal year. Money shall be distributed from the public library fund as required under section 5747.47 of the Revised Code during the same month in which it is credited to the fund.

(C) The director of budget and management shall develop a schedule identifying the specific tax revenue sources to be used to make the monthly transfers required under ~~divisions~~division (A) ~~and (B)~~ of this section. The director may, from time to time, revise the schedule as the director considers necessary.

Sec. 133.18. (A) The taxing authority of a subdivision may by legislation submit to the electors of the subdivision the question of issuing any general obligation bonds, for one purpose, that the subdivision has power or authority to issue.

(B) When the taxing authority of a subdivision desires or is required by law to submit the question of a bond issue to the electors, it shall pass legislation that does all of the following:

(1) Declares the necessity and purpose of the bond issue;

(2) States the date of the authorized election at which the question shall be submitted to the electors;

(3) States the amount, approximate date, estimated net average rate of interest, and maximum number of years over which the principal of the bonds may be paid;

(4) Declares the necessity of levying a tax outside the tax limitation to pay the debt charges on the bonds and any anticipatory securities.

The estimated net average interest rate shall be determined by the taxing authority based on, among other factors, then existing market conditions, and may reflect adjustments for any anticipated direct payments expected to be received by the taxing authority from the government of the United States relating to the bonds and the effect of any federal tax credits anticipated to be available to owners of all or a portion of the bonds. The estimated net average rate of interest, and any statutory or charter limit on interest rates that may then be in effect and that is subsequently amended, shall not be a limitation on the actual interest rate or rates on the securities when issued.

(C) The taxing authority shall certify a copy of the legislation passed under division (B) of this section to the county auditor. The county auditor shall promptly calculate and advise and, not later than ninety days before the election, confirm that advice by certification to the taxing authority the estimated average annual property tax levy, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value and in mills for each one dollar of taxable value, that the county auditor estimates to be required throughout the stated maturity of the bonds to pay the debt charges on the bonds. In calculating the estimated average annual property tax levy for

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JUNE 30,

Date: 2025

Mike DeWine

Mike DeWine, Governor

RMD

this purpose, the county auditor shall assume that the bonds are issued in one series bearing interest and maturing in substantially equal principal amounts in each year over the maximum number of years over which the principal of the bonds may be paid as stated in that legislation, and that the amount of the tax valuation of the subdivision most recently certified by the county auditor under division (A) of section 319.28 of the Revised Code remains the same throughout the maturity of the bonds. If the subdivision is located in more than one county, the county auditor shall obtain the assistance of the county auditors of the other counties, and those county auditors shall provide assistance, in establishing the tax valuation of the subdivision for purposes of certifying the estimated average annual property tax levy.

(D) After receiving the county auditor's advice under division (C) of this section, the taxing authority by legislation may determine to proceed with submitting the question of the issue of securities, and shall, not later than the ninetieth day before the day of the election, file the following with the board of elections:

(1) Copies of the legislation provided for in divisions (B) and (D) of this section;

(2) The amount of the estimated average annual property tax levy, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value and in mills for each one dollar of taxable value, as estimated and certified to the taxing authority by the county auditor.

(E)(1) The board of elections shall prepare the ballots and make other necessary arrangements for the submission of the question to the electors of the subdivision. If the subdivision is located in more than one county, the board shall inform the boards of elections of the other counties of the filings with it, and those other boards shall if appropriate make the other necessary arrangements for the election in their counties. The election shall be conducted, canvassed, and certified in the manner provided in Title XXXV of the Revised Code.

(2) The election shall be held at the regular places for voting in the subdivision. If the electors of only a part of a precinct are qualified to vote at the election the board of elections may assign the electors in that part to an adjoining precinct, including an adjoining precinct in another county if the board of elections of the other county consents to and approves the assignment. Each elector so assigned shall be notified of that fact prior to the election by notice mailed by the board of elections, in such manner as it determines, prior to the election.

(3) The board of elections shall publish a notice of the election once in a newspaper of general circulation in the subdivision, no later than ten days prior to the election. The notice shall state all of the following:

(a) The principal amount of the proposed bond issue;

(b) The stated purpose for which the bonds are to be issued;

(c) The maximum number of years over which the principal of the bonds may be paid;

(d) The estimated additional average annual property tax levy, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value and in mills for each

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Date: June 30, 2025

Mike DeWine

Mike DeWine, Governor

one dollar of taxable value, to be levied outside the tax limitation, as estimated and certified to the taxing authority by the county auditor;

(e) The first calendar year in which the tax is expected to be due.

(F) The form of the ballot to be used at the election shall be substantially either of the following, as applicable:

(1) "Shall bonds be issued by the ___________ (name of subdivision) for the purpose of __________ (purpose of the bond issue) in the principal amount of $_________ (principal amount of the bond issue), to be repaid annually over a maximum period of _________ (the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the _________ (as applicable, "ten-mill" or "___charter tax") limitation, estimated by the county auditor to average over the repayment period of the bond issue _________ mills for each $1 of taxable value, which amounts to $_________ for each $100,000 of the county auditor's ~~appraised~~ market value, commencing in _________ (first year the tax will be levied), first due in calendar year _________ (first calendar year in which the tax shall be due), 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 bond issue
	Against the bond issue

"

(2) In the case of an election held pursuant to legislation adopted under section 3375.43 or 3375.431 of the Revised Code:

"Shall bonds be issued for _________ (name of library) for the purpose of _________ (purpose of the bond issue), in the principal amount of $_________ (amount of the bond issue) by _________ (the name of the subdivision that is to issue the bonds and levy the tax) as the issuer of the bonds, to be repaid annually over a maximum period of _________ (the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _________ mills for each $1 of taxable value, which amounts to $_________ for each $100,000 of the county auditor's ~~appraised~~ market value, commencing in _________ (first year the tax will be levied), first due in calendar year _________ (first calendar year in which the tax shall be due), 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 bond issue
	Against the bond issue

"

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Date: 30 JUNE 2025

Mike DeWine

Mike DeWine, Governor

(G) The board of elections shall promptly certify the results of the election to the tax commissioner, the county auditor of each county in which any part of the subdivision is located, and the fiscal officer of the subdivision. The election, including the proceedings for and result of the election, is incontestable other than in a contest filed under section 3515.09 of the Revised Code in which the plaintiff prevails.

(H) If a majority of the electors voting upon the question vote for it, the taxing authority of the subdivision may proceed under sections 133.21 to 133.33 of the Revised Code with the issuance of the securities and with the levy and collection of a property tax outside the tax limitation during the period the securities are outstanding sufficient in amount to pay the debt charges on the securities, including debt charges on any anticipatory securities required to be paid from that tax. If legislation passed under section 133.22 or 133.23 of the Revised Code authorizing those securities is filed with the county auditor on or before the last day of November, the amount of the voted property tax levy required to pay debt charges or estimated debt charges on the securities payable in the following year shall if requested by the taxing authority be included in the taxes levied for collection in the following year under section 319.30 of the Revised Code.

(I)(1) If, before any securities authorized at an election under this section are issued, the net indebtedness of the subdivision exceeds that applicable to that subdivision or those securities, then and so long as that is the case none of the securities may be issued.

(2) No securities authorized at an election under this section may be initially issued after the first day of the sixth January following the election, but this period of limitation shall not run for any time during which any part of the permanent improvement for which the securities have been authorized, or the issuing or validity of any part of the securities issued or to be issued, or the related proceedings, is involved or questioned before a court or a commission or other tribunal, administrative agency, or board.

(3) Securities representing a portion of the amount authorized at an election that are issued within the applicable limitation on net indebtedness are valid and in no manner affected by the fact that the balance of the securities authorized cannot be issued by reason of the net indebtedness limitation or lapse of time.

(4) Nothing in this division (I) shall be interpreted or applied to prevent the issuance of securities in an amount to fund or refund anticipatory securities lawfully issued.

(5) The limitations of divisions (I)(1) and (2) of this section do not apply to any securities authorized at an election under this section if at least ten per cent of the principal amount of the securities, including anticipatory securities, authorized has theretofore been issued, or if the securities are to be issued for the purpose of participating in any federally or state-assisted program.

(6) The certificate of the fiscal officer of the subdivision is conclusive proof of the facts referred to in this division.

(J) As used in this section, "the county auditor's ~~appraised~~ market value" has the same meaning as in section 5705.01 of the Revised Code.

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Date: JUNE 30, 2025

Mike DeWine

Mike DeWine, Governor