

AN ACT

To amend sections 122.09, 122.636, 123.282, 123.283, 126.67, 319.304, 1901.26, 1907.24, 2303.201, 2501.16, 4507.21, 4513.60, 4513.61, 4513.66, 5101.98, 5119.89, and 5747.01 and to enact section 5101.546 of the Revised Code and to amend Sections 209.30, 221.10, 221.30, 221.40, 229.40, 237.10, 265.10, 265.110, 265.215, 291.20, 307.10, 307.70, 317.10, 317.20, 381.410, 423.10, 423.220, and 755.20 of H.B. 96 of the 136th General Assembly and Sections 221.15 as subsequently amended, 357.10, 363.10 as subsequently amended, 387.10 as subsequently amended, and 387.13 as subsequently amended of H.B. 2 of the 135th General Assembly to make corrections related to the transportation and main operating budgets, to make appropriations, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 122.09, 122.636, 123.282, 123.283, 126.67, 319.304, 1901.26, 1907.24, 2303.201, 2501.16, 4507.21, 4513.60, 4513.61, 4513.66, 5101.98, 5119.89, and 5747.01 be amended and section 5101.546 of the Revised Code be enacted to read as follows:

Sec. 122.09. (A) As used in this section:

(1) "Development costs" means all expenditures paid or incurred by the property owner in completing a certified transformational mixed use development project including acquisition costs and all costs incurred before the project is certified by the director of development.

(2) "Eligible expenditures" means certain expenditures paid or incurred by the property owner in completing a certified transformational mixed use development project after the project is certified by the director of development, including architectural or engineering fees, due diligence costs, hard and soft construction costs, paid or incurred in connection with the project and architectural and engineering fees and due diligence costs incurred before the date the project is certified by the director of development under division (C) of this section.

(3) "Property owner" means a person or persons holding a fee simple or leasehold interest in real property, including interests in real property acquired through a capital lease arrangement, and a person or persons in contract to acquire real property with the only remaining contractual contingency being receipt of an award under this section. "Owner" does not include the state or a state agency, or any political subdivision as defined in section 9.23 of the Revised Code. For the purpose of this division, "fee simple interest," "leasehold interest," and "capital lease" shall be construed in accordance with generally accepted accounting principles.

(4) "Transformational mixed use development" means a project that consists of eligible

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disapproved

Date

25 Nov. 2025


Mike DeWine, Governor

expenditures for new construction or the redevelopment, rehabilitation, expansion, or other improvement of vacant buildings or structures, or a combination of the foregoing, and that, inclusively:

- (a) Will have a transformational economic impact on the project site;
- (b) Integrates at least two of the following uses into one mixed use development:
 - (i) Office;
 - (ii) Residential;
 - (iii) Retail, which may include restaurant space;
 - (iv) Hotel and hospitality;
 - (v) Recreation.
- (c) Satisfies one of the following criteria:

- (i) If the project site is located within ten miles of a major city, the project includes at least one new or previously vacant building that is fifteen or more stories in height or has a floor area of at least three hundred fifty thousand square feet, or after completion will be the site of employment accounting for at least five million dollars in annual payroll, or includes two or more buildings that are connected to each other, are located on the same parcel or on contiguous parcels, and that collectively have a floor area of at least three hundred fifty thousand square feet;

- (ii) If the project site is not located within ten miles of a major city, the project includes at least one new or previously vacant building that is two or more stories in height or has a floor area of at least seventy-five thousand square feet or two or more new buildings that are located on the same parcel or on contiguous parcels and that collectively have a floor area of at least seventy-five thousand square feet.

A "transformational mixed use development" does not include a project located wholly or partially in a transformational major sports facility mixed-use project district as defined in section 123.28 of the Revised Code.

(5) "Increase in tax collections" means the difference, if positive, of the amount of state and local taxes estimated to be derived from economic activity occurring within the project site, but excluding any other phases of the development project for developments completed in phases, during the completion period minus the amount of such taxes that are estimated to be derived from such economic activity in that site during the same period if the transformational mixed use development project were not certified by the director of development and completed.

(6) "Completion period" means the time period beginning on the day after a transformational mixed use development project is certified by the director of development and ending on the fifth anniversary of the day the project is completed.

(7) "Contribute capital" means to invest, loan, or donate cash in exchange for an equity interest in an asset, or a debt instrument.

(8) "Major city" means a municipal corporation that has a population greater than one hundred thousand.

(9) "Project site" means the land, and improvements thereon, upon which a transformational mixed use development will be constructed, which consists of a single parcel or multiple parcels that are contiguous with one another, including parcels separated only by a publicly dedicated road.

(B) The property owner of one or more parcels of land in this state within which a transformational mixed use development project is planned may apply to the director of development for certification of the development project and preliminary approval of a tax credit in an amount up to ten per cent of the estimated eligible expenditures. Each application shall be filed in the form and manner prescribed by the director and shall, at minimum, include a development plan comprised of all of the following information:

(1) The location of the project site and an indication of whether it is located within ten miles of a major city;

(2) A detailed description of the proposed transformational mixed use development project including site plans, elevations, construction drawings, architectural renderings, or other means sufficient to convey the appearance, size, purposes, capacity, and scope of the project;

(3) A viable project budget supported by construction hard cost estimates, organized by line item, that estimates the development costs and eligible expenditures that have been or will be incurred in the completion of the project;

(4) A viable financial plan showing both (a) at least fifty-one per cent of the needed funding secured, as evidenced by commitment letters, letters of intent, or terms sheets and third party equity verification, and (b) a strategy for obtaining any needed but not yet secured funding;

(5) An estimated schedule for the progression and completion of the project;

(6) An assessment of the projected newly created economic impact of and from the project based upon the projected increase in tax collections during the completion period at the project site, excluding economic activity existing at the time of or before certification of the development project and preliminary approval of a tax credit, prepared by an economic impact consultant with experience performing economic impact studies in Ohio and reviewed by an independent third party reviewer retained by the director of development to ensure accuracy, uniformity, consistency, and fairness;

(7) Evidence that the increase in tax collections during the completion period will exceed ten per cent of the estimated eligible expenditures reported under division (B)(3) of this section;

(8) The portion of any tax credit issued that the applicant would like issued to the property owner or to an insurance company, financial institution, or other person based upon capital contributions that have been made or will be made to the project;

(9) Evidence that, but for the applicant's receipt of the credit, the project will not be completed. If any portion of the project the applicant seeks certification and preliminary approval for has commenced construction, excluding brownfield remediation and demolition, or the project has closed on construction financing, this division's standard is not met and the project is not eligible for certification and preliminary approval.

(C)(1) In determining whether to certify a project that is the subject of an application

submitted under division (B) of this section, the director of development shall consider the potential impact of the transformational mixed use development on the project site in terms of architecture, accessibility to pedestrians, retail entertainment and dining sales, job creation, and revenue from sales, income, lodging, and property taxes. The director shall not certify a project unless it satisfies the following conditions:

(a) The project qualifies as a transformational mixed use development project and satisfies all other criteria prescribed by this section or by rule of the director;

(b) The estimated increase in tax collections from the project site during the completion period exceeds ten per cent of the estimated eligible expenditures for the project reported under division (B)(3) of this section;

(c) The applicant will not be able to (i) close on construction financing, (ii) commence construction, excluding any brownfield remediation or demolition that may have already been performed, and (iii) complete the project unless the applicant receives the credit;

(d) If the project site is located within ten miles of a major city, the estimated eligible expenditures to complete the project exceed fifty million dollars.

In making a determination of whether or not to approve an application, the director may conduct an interview of the applicant.

(2) If the director of development approves an application, the director shall issue a statement certifying the associated transformational mixed use development project and preliminarily approving a tax credit. The statement shall stipulate that issuance of a tax credit certificate is contingent upon completion of the transformational mixed use development project as described in the development plan for the project. The statement shall specify the estimated amount of the tax credit preliminarily approved and the amount of credit preliminarily approved for each person identified in the application pursuant to division (B)(8) of this section, but state that the amount of the credit is dependent upon determination of the actual eligible expenditures attributed to the project.

The amount of the credit shall not exceed the amount applied for in the application approved by the director.

(3) The total estimated amount of the tax credit shall equal up to ten per cent of the estimated eligible expenditures for the project as reported in the project development plan pursuant to division (B) of this section. The estimated credit amounts may be reduced by the director of development as a condition of certifying the project if such a reduction is necessary to comply with the limitations on the amount of credits that may be preliminarily approved as prescribed by division (C)(5) of this section. The estimated credit amounts shall not be adjusted after the statement described in division (C)(2) of this section has been issued, except as provided by division (G) of this section.

(4) If the director of development denies an application, the director shall notify the applicant of the reason or reasons for such determination. The director's determination is final, but an applicant may revise and resubmit a previously denied application in a future year.

(5)(a) The director of development may not preliminarily approve more than one hundred twenty-five million dollars of new estimated tax credits in each of fiscal years 2026 and 2027. The director shall not preliminarily approve any dollar amount of new estimated tax credits under this section in any fiscal year after fiscal year 2027 unless specifically authorized by an act of the general assembly.

Tax credits preliminarily approved under this section in preceding fiscal years and for which preliminary approval was rescinded in the fiscal year immediately preceding the current fiscal year shall be available for preliminary approval under this section in the current fiscal year. Credit amounts available due to such rescission do not apply towards the one hundred twenty-five million dollar limit prescribed in this division.

(b) Except as provided in division (C)(6) of this section, not more than eighty-five million dollars of estimated new tax credits, plus an amount equal to two-thirds of any credits for which preliminary approval was rescinded in the preceding fiscal year, may be preliminarily approved in connection with projects that are located within ten miles of a major city in the current fiscal year.

(c) Not more than twenty million dollars of estimated tax credits may be preliminarily approved in connection with the same transformational mixed use development project.

(6) If, for the current fiscal year, the dollar amount of tax credits applied for under division (B) of this section in connection with projects that are not located within ten miles of a major city exceeds forty million dollars, plus an amount equal to one-third of any credits for which preliminary approval was rescinded in the preceding fiscal year, the director of development shall rank those applications and certify and preliminarily approve tax credits for the associated projects in order, pursuant to division (C)(7) of this section. If the dollar amount of tax credits applied for under division (B) of this section in connection with such projects is less than that amount, the difference shall be available for projects within ten miles of a major city.

If, for the current fiscal year, the dollar amount of tax credits applied for in connection with projects located within ten miles of a major city exceeds eighty-five million dollars, plus an amount equal to two-thirds of any credits for which preliminary approval was rescinded in the previous fiscal year and the amount of funds initially reserved for projects more than ten miles from a major city but unawarded to such projects, the director shall rank those applications and certify the associated projects in order, pursuant to division (C)(7) of this section.

(7) When ranking is required under division (C)(6) of this section, the director of development shall compare applicant projects that are within ten miles of a major city to other applicant projects that are within ten miles of a major city, and the director shall compare applicant projects that are more than ten miles outside of a major city with other applicant projects that are more than ten miles outside of a major city. The director shall apply a point value to applications according to the following criteria:

(a) Up to ten points based on comparative measurement of physical scope of the projects as measured by gross square footage of vertical improvements including new construction and

renovated space. The largest project in terms of physical scope shall receive ten points and the remaining projects shall receive points based on a percentage basis in proportion to each project's relative size as compared to the largest project in that location category, by gross square footage;

(b) Up to five points based on a comparative measurement of the density of the new project as measured by a building to land ratio using the gross square footage of new construction and renovated space and the gross land square footage of the project parcels excluding submerged land. The highest ratio in terms of building to land ratio shall receive five points and the remaining projects shall receive points based on a percentage basis in proportion to each project's relative ratio as compared to the highest project ratio;

(c) Up to ten points based on an evaluation of the distribution of project end uses, with preference given to projects with greater variety and distribution of uses;

(d) Up to fourteen points based on the project's receipt of necessary government approvals and local support, available as follows:

(i) Two points for zoning approval or evidence, in the form of a letter from the governmental body with jurisdiction over the zoning of the project site, that the project site already has the necessary zoning for the project;

(ii) Two points for planning commission approval or evidence that planning commission approval is not required;

(iii) Two points available for existing utility connections or commitments to establish utility connections including water, sewer, sanitary storm, and electric documented by utility service letters;

(iv) Two points for an approved and executed development agreement with each municipal corporation or township in which the development project is proposed;

(v) Two points for approved construction drawings and issuance of construction permits for the entirety of the scope of work set forth in the application;

(vi) Up to two points available for letters in support of the project and the application. One point is available for a letter in support of the project and the application from the mayor, city manager, or other chief executive of each municipal corporation or township, and one point is available for a letter in support of the project and the application from the chief executive of each county, where the development project is to be located;

(vii) Two points available for documented financial support for the project from each municipal corporation or township in which the project is located, which may include tax increment financing or creation of a community reinvestment area under section 3735.66 of the Revised Code.

(e) Up to ten points based on the committed funding sources as a percentage of total development costs. A project that has funding commitments for all projected development costs shall receive ten points, and projects with funding commitments for less than all projected development costs shall receive a number of points based on the relative amount of committed funding compared to total development costs of the given project.

The funding commitments may take into account the monetized value of the certificate applied for under this section so long as the applicant provides a letter of intent or commitment to purchase that certificate if issued. Letters of intent or loan commitments are required to earn points for any financing that is a funding source in this category and any such letter of intent or loan commitment may be subject to the receipt of an award under this section.

(f) Up to five points based on purchase or lease commitments from end users for the space created by the project. Projects that have received commitments for all space shall receive five points, and projects with less than all end users committed shall be allocated points based on the relative square footage of committed space compared to total project square footage.

(g) Up to ten points for projects in areas of higher relative walkability as measured by the United States environmental protection agency's walkability index for the project's census tract with projects in areas designated as the highest level of walkability receiving ten points and projects in areas with lower levels of walkability receiving proportional points;

(h) Up to five points based on a comparative measurement of total retail, entertainment, and dining sales to be generated by the project. Projects generating the largest return on investment shall receive five points, and the remaining projects shall be allocated points based on relative return on investment in comparison to the highest scoring project in this category.

(i) Up to five points based on a comparative measurement of the total new payroll to be generated by the project. Projects generating the largest return on investment shall receive five points, and remaining projects shall be allocated points based on relative return on investment in comparison to the highest scoring project in this category.

(j) Up to twenty points based on a comparative measurement of the total sales, income, lodging, and property taxes to be generated by the project. Projects generating the largest return on investment shall receive twenty points, and remaining projects shall be allocated points based on relative return on investment in comparison to the highest scoring project in this category.

(k) Up to six points for community impacts, available as follows:

(i) Two points for evidence that the project supports the vision and goals stated in the local master plan or other economic development strategy adopted by the local jurisdiction;

(ii) Two points for the projects that provide community gathering, event, park, or other similar space open to the public. Projects that incorporate public space that accounts for ten per cent or more public space relative to the total square footage of all project end uses will receive two points. Projects that incorporate public space that accounts for less than ten per cent but greater than zero per cent public space relative to the total square footage of all project end uses will receive one point.

(iii) Two points for projects that include remediation of a brownfield or the rehabilitation of a building or structure that is one hundred per cent vacant for the twelve months immediately preceding the date of application. As used in this division "brownfield" has the same meaning as in section 122.6511 of the Revised Code.

(8) When calculating the economic impact of a project previously completed and future phases of a phased development are not permitted to be included in the economic impact analysis or scoring.

(D) Within twelve months of the date a project is certified, the property owner shall provide the director of development with an updated schedule for the progression and completion of the project and documentation sufficient to demonstrate that construction of the project has begun. If the property owner does not provide the schedule and documentation or if construction of the project has not begun within the time prescribed by this division, the director shall rescind certification of the project and send notice of the rescission to the property owner. A property owner that receives notice of rescission may submit a new application concerning the same project under division (B) of this section.

(E) An applicant that is preliminarily approved for a tax credit under this section may sell or transfer the rights to all or a portion of that credit to one or more persons. The applicant shall notify the ~~tax credit authority~~ director of development upon selling or transferring the rights to the credit. The notice shall identify the person or persons to which the credit was sold or transferred and the credit amount sold or transferred to each such person. A credit may be divided among multiple purchasers through more than one transaction and any person to whom the right to claim all or a portion of a credit was transferred may transfer that right, in whole or in part, to another person.

(F)(1) The property owner shall notify the director of development upon completion of a certified transformational mixed use development project. The notification shall include a report prepared by a third-party certified public accountant that contains a detailed accounting of the actual development costs and eligible expenditures attributed to the project.

(2) Upon receiving such a notice, the director of development shall issue a tax credit certificate to each applicant, or other person identified in the application pursuant to division (B)(8) of this section, that is preliminarily approved for a credit associated with the project.

(G) The value of the tax credit certificates issued in connection with the transformational mixed use development project shall be computed as the lesser of the amount preliminarily approved for the tax credit or ten per cent of the actual eligible expenditures attributed to the project.

(H) The aggregate value of all tax credit certificates issued under this section for the same transformational mixed use development project shall not exceed (1) ten per cent of the actual eligible expenditures of that project or (2) the estimated credit amount preliminarily approved by the director of development in connection with the project.

(I) Issuance of a tax credit certificate under this section does not represent a verification or certification by the director of development of the actual eligible expenditures of the project. Such amounts are subject to inspection and examination by other state agencies.

(J) Upon the issuance of a tax credit certificate under this section, the director of development shall certify to the superintendent of insurance and the tax commissioner (1) the name of each person that was issued a tax credit certificate, (2) whether a person acquired the rights to the

tax credit certificate from the property owner, (3) the credit amount shown on each tax credit certificate, and (4) any other information required by the rules adopted under this section. A person that holds the rights to a tax credit certificate issued under this section may claim a tax credit under section 5725.35, 5726.62, 5729.18, or 5747.87 of the Revised Code, subject to any limitations in those sections.

(K) The director of development shall publish information about each transformational mixed use development on the web site of the department of development not later than the first day of August following certification of the project. The director shall update the published information annually until the project is complete and the credit or credits are fully claimed. The published information shall include all of the following:

(1) The location of the transformational mixed use development and the name by which it is known;

(2) The estimated schedule for progression and completion of the project included in the development plan pursuant to division (B)(4) of this section;

(3) The assessment of the projected economic impact of the project included in the development plan pursuant to division (B)(5) of this section;

(4) The evidence supporting the estimated increase in tax collections included in the development plan pursuant to division (B)(6) of this section, except that the director may omit any proprietary or sensitive information included in such evidence;

(5) The estimated eligible expenditures that have been or will be incurred in completion of the project;

(6) A copy of each report submitted to the director of development by the applicant under division (D) of this section.

(L) The director of development, in accordance with Chapter 119. of the Revised Code, shall adopt rules that establish all of the following:

(1) Forms and procedures by which applicants may apply for a transformational mixed use development tax credit, and any deadlines for applying;

(2) Criteria and procedures for reviewing, evaluating, ranking, and approving applications within the limitations prescribed by this section, including rules prescribing the timing and frequency by which the director of development must rank applications and preliminarily approve tax credits under division (C) of this section;

(3) Eligibility requirements for obtaining a tax credit certificate under this section;

(4) The form of the tax credit certificate;

(5) Reporting requirements and monitoring procedures;

(6) Procedures for computing the increase in tax collections within the project site;

(7) Any other rules necessary to implement and administer this section.

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)~~(g) 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)~~(h) 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. 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. The money in the fund shall be used for Ohio cultural facilities subject to appropriations made by the general assembly. 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.

(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 twenty-five per cent of the initial estimated construction or renovation cost. 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:

(1) Any 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)~~ (B)(2)(e)(i) and ~~(B)(3)(e)(ii)~~ (B)(2)(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~~ 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)~~(g) 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)~~(h) 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. 126.67. (A) 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.~~ (B) Beginning January 15, 2027, any money received under the settlement agreements in cases brought by the attorney general to recompense for damages to the state caused by the opioid crisis shall be certified by the attorney general and remitted to the office of budget and management for deposit in the fund, including, but not limited to, the following cases:

(1) State of Ohio v. McKesson Corp., et al., Madison C.P. No. CVH20180055 (settlement agreement of October 7, 2021);

(2) State of Ohio v. CVS Health Corporation., et al., Franklin C.P. No. 24CV000387 (settlement agreement of December 9, 2022);

(3) State of Ohio v. Purdue Pharma L.P., et al., Ross C.P. No. CV-17 CI000261 (settlement agreement of July 21, 2021);

(4) Any other case brought or joined by the attorney general to recompense for damages to the state by the opioid crisis.

(C) 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. 319.304. (A) As used in this section:

(1) "Homestead" has the same meaning as in section 323.151 of the Revised Code and also includes a manufactured or mobile home that is owned and occupied as a home by an individual whose domicile is in this state.

(2) "Homestead exemption" means a reduction authorized under section 4503.065 or division (A)(1), (2), or (3) of section 323.152 of the Revised Code.

~~(3) "Income threshold" means the total income threshold applicable for the tax year under division (A)(1)(b)(iii) of section 323.152 or division (A)(2)(a)(iii) or (A)(2)(c)(iii) of section 4503.065 of the Revised Code.~~

(B) A board of county commissioners, by resolution, may authorize a reduction in the real property taxes or manufactured home taxes charged and payable against every homestead in the county subject to a homestead exemption for the tax year. The board shall certify a copy of the resolution, or a copy of any resolution repealing the reduction's authorization, to the county auditor and tax commissioner within thirty days after its adoption. If the resolution is adopted on or before the first day of July of a tax year, the reduction shall first apply or cease to apply, in the case of real property taxes, to that tax year or, in the case of manufactured home taxes, the following tax year. If the resolution is adopted after the first day of July of a tax year, the reduction shall first apply or cease to apply, in the case of real property taxes, to the following tax year or, in the case of manufactured home taxes, the second succeeding tax year.

(C) The reduction shall equal the same amount as the homestead's applicable homestead exemption for the tax year and shall be applied concurrently with the homestead exemption. ~~Except as otherwise provided in division (D) of this section, no application shall be required under section 323.153 or 4503.066 of the Revised Code for a homestead to obtain a reduction authorized by this section, but the~~ The reduction is otherwise subject to the same provisions as provided in sections 323.151 to 323.159 or sections 4503.064 to 4503.069 of the Revised Code as are applicable to a homestead exemption, except that no application shall be required under section 323.153 or 4503.066 of the Revised Code for a homestead to obtain the reduction. The amount of any reduction authorized under this section shall not be reimbursed as provided in section 323.156 or 4503.068 of the Revised Code.

~~(D) A homestead that is subject to the homestead exemption authorized under division (A)(1) of section 323.152 or division (A) of section 4503.065 of the Revised Code shall not qualify for a reduction under this section unless the person owning and occupying the homestead or occupying the homestead, in the case of a housing cooperative, has a total income that does not exceed the income threshold applicable to that tax year.~~

~~If the person has not already reported the person's total income under section 323.153 or 4503.066 of the Revised Code for the purpose of the homestead exemption, the person shall not be eligible to receive a reduction under this section unless the person files an application verifying the person's total income in accordance with that applicable section. The county auditor shall furnish such person a continuing application under that section, which the person shall use to report changes in total income in accordance with the applicable section.~~

Sec. 1901.26. (A) Subject to division (E) of this section, costs in a municipal court shall be fixed and taxed as follows:

(1)(a) The municipal court shall require an advance deposit for the filing of any new civil action or proceeding when required by division (C) of this section, subject to its waiver pursuant to that division, and in all other cases, by rule, shall establish a schedule of fees and costs to be taxed in any civil or criminal action or proceeding.

(b)(i) The legislative authority of a municipal corporation may by ordinance establish a schedule of fees to be taxed as costs in any civil, criminal, or traffic action or proceeding in a municipal court for the performance by officers or other employees of the municipal corporation's police department or marshal's office of any of the services specified in sections 311.17 and 509.15 of the Revised Code. No fee in the schedule shall be higher than the fee specified in section 311.17 of the Revised Code for the performance of the same service by the sheriff. If a fee established in the schedule conflicts with a fee for the same service established in another section of the Revised Code or a rule of court, the fee established in the other section of the Revised Code or the rule of court shall apply.

(ii) When an officer or employee of a municipal police department or marshal's office performs in a civil, criminal, or traffic action or proceeding in a municipal court a service specified in section 311.17 or 509.15 of the Revised Code for which a taxable fee has been established under this or any other section of the Revised Code, the applicable legal fees and any other extraordinary expenses, including overtime, provided for the service shall be taxed as costs in the case. The clerk of the court shall pay those legal fees and other expenses, when collected, into the general fund of the municipal corporation that employs the officer or employee.

(iii) If a bailiff of a municipal court performs in a civil, criminal, or traffic action or proceeding in that court a service specified in section 311.17 or 509.15 of the Revised Code for which a taxable fee has been established under this section or any other section of the Revised Code, the fee for the service is the same and is taxable to the same extent as if the service had been performed by an officer or employee of the police department or marshal's office of the municipal corporation in which the court is located. The clerk of that court shall pay the fee, when collected, into the general fund of the entity or entities that fund the bailiff's salary, in the same prorated amount as the salary is funded.

(iv) Division (A)(1)(b) of this section does not authorize or require any officer or employee of a police department or marshal's office of a municipal corporation or any bailiff of a municipal court to perform any service not otherwise authorized by law.

(2) The municipal court, by rule, may require an advance deposit for the filing of any civil action or proceeding and publication fees as provided in section 2701.09 of the Revised Code. The court shall waive the requirement for advance deposit for a party that the court determines qualifies as an indigent litigant as set forth in section 2323.311 of the Revised Code.

(3) When a jury trial is demanded in any civil action or proceeding, the party making the demand may be required to make an advance deposit as fixed by rule of court, unless the court determines that the party qualifies as an indigent litigant as set forth in section 2323.311 of the

Revised Code. If a jury is called, the fees of a jury shall be taxed as costs.

(4) In any civil or criminal action or proceeding, each witness shall receive twelve dollars for each full day's attendance and six dollars for each half day's attendance. Each witness in a municipal court that is not a county-operated municipal court also shall receive fifty and one-half cents for each mile necessarily traveled to and from the witness's place of residence to the action or proceeding.

(5) A reasonable charge for driving, towing, carting, storing, keeping, and preserving motor vehicles and other personal property recovered or seized in any proceeding may be taxed as part of the costs in a trial of the cause, in an amount that shall be fixed by rule of court.

(6) Chattel property seized under any writ or process issued by the court shall be preserved pending final disposition for the benefit of all persons interested and may be placed in storage when necessary or proper for that preservation. The custodian of any chattel property so stored shall not be required to part with the possession of the property until a reasonable charge, to be fixed by the court, is paid.

(7) The municipal court, as it determines, may refund all deposits and advance payments of fees and costs, including those for jurors and summoning jurors, when they have been paid by the losing party.

(8) Charges for the publication of legal notices required by statute or order of court may be taxed as part of the costs, as provided by section 7.13 of the Revised Code.

(B)(1)(a) The municipal court may determine that, for the efficient operation of the court, additional funds are necessary to acquire and pay for special projects of the court including, but not limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services, the employment of magistrates, the training and education of judges, acting judges, and magistrates, and other related services. Upon that determination, the court by rule may charge a fee, in addition to all other court costs, on the filing of each criminal cause, civil action or proceeding, or judgment by confession. Fees collected by a court for special projects of the court under this division shall not be used for training or education that takes place outside of the statecontinental United States.

(b) If the municipal court offers a special program or service in cases of a specific type, the municipal court by rule may assess an additional charge in a case of that type, over and above court costs, to cover the special program or service. The municipal court shall adjust the special assessment periodically, but not retroactively, so that the amount assessed in those cases does not exceed the actual cost of providing the service or program.

(c) Any fee or charge assessed under division (B)(1)(a) or (b) of this section on the filing of a civil action or proceeding shall be waived if the court determines that the person on whom the fee or charge is assessed qualifies as an indigent litigant as set forth in section 2323.311 of the Revised Code.

(d) All moneys collected under division (B) of this section shall be paid to the county

treasurer if the court is a county-operated municipal court or to the city treasurer if the court is not a county-operated municipal court for deposit into either a general special projects fund or a fund established for a specific special project. Moneys from a fund of that nature shall be disbursed upon an order of the court in an amount no greater than the actual cost to the court of a project. If a specific fund is terminated because of the discontinuance of a program or service established under division (B) of this section, the municipal court may order that moneys remaining in the fund be transferred to an account established under this division for a similar purpose.

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

(a) "Criminal cause" means a charge alleging the violation of a statute or ordinance, or subsection of a statute or ordinance, that requires a separate finding of fact or a separate plea before disposition and of which the defendant may be found guilty, whether filed as part of a multiple charge on a single summons, citation, or complaint or as a separate charge on a single summons, citation, or complaint. "Criminal cause" does not include separate violations of the same statute or ordinance, or subsection of the same statute or ordinance, unless each charge is filed on a separate summons, citation, or complaint.

(b) "Civil action or proceeding" means any civil litigation that must be determined by judgment entry.

(C) The municipal court shall collect in all its divisions except the small claims division the sum of twenty-six dollars as additional filing fees in each new civil action or proceeding for the charitable public purpose of providing financial assistance to legal aid societies that operate within the state and to support the office of the state public defender. The municipal court shall collect in its small claims division the sum of eleven dollars as additional filing fees in each new civil action or proceeding for the charitable public purpose of providing financial assistance to legal aid societies that operate within the state and to support the office of the state public defender. This division does not apply to any execution on a judgment, proceeding in aid of execution, or other post-judgment proceeding arising out of a civil action. The filing fees required to be collected under this division shall be in addition to any other court costs imposed in the action or proceeding and shall be collected at the time of the filing of the action or proceeding. The court shall not waive the payment of the additional filing fees in a new civil action or proceeding unless the court waives the advanced payment of all filing fees in the action or proceeding for the party that the court determines is qualified as an indigent litigant as set forth in section 2323.311 of the Revised Code. All such moneys collected during a month except for an amount equal to up to one per cent of those moneys retained to cover administrative costs shall be transmitted on or before the twentieth day of the following month by the clerk of the court to the treasurer of state in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation. The treasurer of state shall deposit four per cent of the funds collected under this division to the credit of the civil case filing fee fund established under section 120.07 of the Revised Code and ninety-six per cent of the funds collected under this division to the credit of the legal aid fund established under section 120.52 of the Revised

Code.

The court may retain up to one per cent of the moneys it collects under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division. If the court fails to transmit to the treasurer of state the moneys the court collects under this division in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation, the court shall forfeit the moneys the court retains under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division, and shall transmit to the treasurer of state all moneys collected under this division, including the forfeited amount retained for administrative costs, for deposit in the legal aid fund.

(D) In the Cleveland municipal court, reasonable charges for investigating titles of real estate to be sold or disposed of under any writ or process of the court may be taxed as part of the costs.

(E) Under the circumstances described in sections 2969.21 to 2969.27 of the Revised Code, the clerk of the municipal court shall charge the fees and perform the other duties specified in those sections.

(F) As used in this section:

(1) "Full day's attendance" means a day on which a witness is required or requested to be present at an action or proceeding before and after twelve noon, regardless of whether the witness actually testifies.

(2) "Half day's attendance" means a day on which a witness is required or requested to be present at an action or proceeding either before or after twelve noon, but not both, regardless of whether the witness actually testifies.

Sec. 1907.24. (A) Subject to division (C) of this section, a county court shall fix and tax fees and costs as follows:

(1) The county court shall require an advance deposit for the filing of any new civil action or proceeding when required by division (C) of this section, subject to its waiver pursuant to that division, and, in all other cases, shall establish a schedule of fees and costs to be taxed in any civil or criminal action or proceeding.

(2) The county court by rule may require an advance deposit for the filing of a civil action or proceeding and publication fees as provided in section 2701.09 of the Revised Code. The court shall waive an advance deposit requirement for a party that the court determines qualifies as an indigent litigant as set forth in section 2323.311 of the Revised Code.

(3) When a party demands a jury trial in a civil action or proceeding, the county court may require the party to make an advance deposit as fixed by rule of court, unless the court determines that the party qualifies as an indigent litigant as set forth in section 2323.311 of the Revised Code. If a jury is called, the county court shall tax the fees of a jury as costs.

(4) In a civil or criminal action or proceeding, the county court shall fix the fees of witnesses in accordance with sections 2335.06 and 2335.08 of the Revised Code.

(5) A county court may tax as part of the costs in a trial of the cause, in an amount fixed by

rule of court, a reasonable charge for driving, towing, carting, storing, keeping, and preserving motor vehicles and other personal property recovered or seized in a proceeding.

(6) The court shall preserve chattel property seized under a writ or process issued by the court pending final disposition for the benefit of all interested persons. The court may place the chattel property in storage when necessary or proper for its preservation. The custodian of chattel property so stored shall not be required to part with the possession of the property until a reasonable charge, to be fixed by the court, is paid.

(7) The county court, as it determines, may refund all deposits and advance payments of fees and costs, including those for jurors and summoning jurors, when they have been paid by the losing party.

(8) The court may tax as part of costs charges for the publication of legal notices required by statute or order of court, as provided by section 7.13 of the Revised Code.

(B)(1)(a) The county court may determine that, for the efficient operation of the court, additional funds are necessary to acquire and pay for special projects of the court including, but not limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services, the employment of magistrates, the training and education of judges, acting judges, and magistrates, and other related services. Upon that determination, the court by rule may charge a fee, in addition to all other court costs, on the filing of each criminal cause, civil action or proceeding, or judgment by confession. Fees collected by a court for special projects of the court under this division shall not be used for training or education that takes place outside of the statecontinental United States.

(b) If the county court offers a special program or service in cases of a specific type, the county court by rule may assess an additional charge in a case of that type, over and above court costs, to cover the special program or service. The county court shall adjust the special assessment periodically, but not retroactively, so that the amount assessed in those cases does not exceed the actual cost of providing the service or program.

(c) Any fee or charge assessed under division (B)(1)(a) or (b) of this section on the filing of a civil action or proceeding shall be waived if the court determines that the person on whom the fee or charge is assessed qualifies as an indigent litigant as set forth in section 2323.311 of the Revised Code.

(d) All moneys collected under division (B) of this section shall be paid to the county treasurer for deposit into either a general special projects fund or a fund established for a specific special project. Moneys from a fund of that nature shall be disbursed upon an order of the court in an amount no greater than the actual cost to the court of a project. If a specific fund is terminated because of the discontinuance of a program or service established under division (B) of this section, the county court may order that moneys remaining in the fund be transferred to an account established under this division for a similar purpose.

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

(a) "Criminal cause" means a charge alleging the violation of a statute or ordinance, or subsection of a statute or ordinance, that requires a separate finding of fact or a separate plea before disposition and of which the defendant may be found guilty, whether filed as part of a multiple charge on a single summons, citation, or complaint or as a separate charge on a single summons, citation, or complaint. "Criminal cause" does not include separate violations of the same statute or ordinance, or subsection of the same statute or ordinance, unless each charge is filed on a separate summons, citation, or complaint.

(b) "Civil action or proceeding" means any civil litigation that must be determined by judgment entry.

(C) Subject to division (E) of this section, the county court shall collect in all its divisions except the small claims division the sum of twenty-six dollars as additional filing fees in each new civil action or proceeding for the charitable public purpose of providing financial assistance to legal aid societies that operate within the state and to support the office of the state public defender. Subject to division (E) of this section, the county court shall collect in its small claims division the sum of eleven dollars as additional filing fees in each new civil action or proceeding for the charitable public purpose of providing financial assistance to legal aid societies that operate within the state and to support the office of the state public defender. This division does not apply to any execution on a judgment, proceeding in aid of execution, or other post-judgment proceeding arising out of a civil action. The filing fees required to be collected under this division shall be in addition to any other court costs imposed in the action or proceeding and shall be collected at the time of the filing of the action or proceeding. The court shall not waive the payment of the additional filing fees in a new civil action or proceeding unless the court waives the advanced payment of all filing fees in the action or proceeding for the party that the court determines is qualified as an indigent litigant as set forth in section 2323.311 of the Revised Code. All such moneys collected during a month except for an amount equal to up to one per cent of those moneys retained to cover administrative costs shall be transmitted on or before the twentieth day of the following month by the clerk of the court to the treasurer of state in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation. The treasurer of state shall deposit four per cent of the funds collected under this division to the credit of the civil case filing fee fund established under section 120.07 of the Revised Code and ninety-six per cent of the funds collected under this division to the credit of the legal aid fund established under section 120.52 of the Revised Code.

The court may retain up to one per cent of the moneys it collects under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division. If the court fails to transmit to the treasurer of state the moneys the court collects under this division in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation, the court shall forfeit the moneys the court retains under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division, and shall

transmit to the treasurer of state all moneys collected under this division, including the forfeited amount retained for administrative costs, for deposit in the legal aid fund.

(D) The county court shall establish by rule a schedule of fees for miscellaneous services performed by the county court or any of its judges in accordance with law. If judges of the court of common pleas perform similar services, the fees prescribed in the schedule shall not exceed the fees for those services prescribed by the court of common pleas.

(E) Under the circumstances described in sections 2969.21 to 2969.27 of the Revised Code, the clerk of the county court shall charge the fees and perform the other duties specified in those sections.

Sec. 2303.201. (A)(1) The court of common pleas of any county may determine that for the efficient operation of the court additional funds are required to computerize the court, to make available computerized legal research services, or to do both. Upon making a determination that additional funds are required for either or both of those purposes, the court shall do one of the following:

(a) If the court of common pleas of a county has complied with the requirements in division (D)(1) of section 2303.12 of the Revised Code, authorize and direct the clerk of the court of common pleas to charge one additional fee, not to exceed six dollars, on the filing of each cause of action or appeal under divisions (A), (Q), and (U) of section 2303.20 of the Revised Code;

(b) If the court of common pleas of a county has not complied with the requirements in division (D)(1) of section 2303.12 of the Revised Code, authorize and direct the clerk of the court of common pleas to charge one additional fee, not to exceed three dollars, on the filing of each cause of action or appeal under divisions (A), (Q), and (U) of section 2303.20 of the Revised Code.

(2) All fees collected under division (A)(1) of this section shall be paid to the county treasurer. The treasurer shall place the funds from the fees in a separate fund to be disbursed either upon an order of the court, subject to an appropriation by the board of county commissioners, or upon an order of the court, subject to the court making an annual report available to the public listing the use of all such funds, in an amount not greater than the actual cost to the court of procuring and maintaining computerization of the court, computerized legal research services, or both.

(3) If the court determines that the funds in the fund described in division (A)(2) of this section are more than sufficient to satisfy the purpose for which the additional fee described in division (A)(1) of this section was imposed, the court may declare a surplus in the fund and, subject to an appropriation by the board of county commissioners, expend those surplus funds, or upon an order of the court, subject to the court making an annual report available to the public listing the use of all such funds, expend those surplus funds, for other appropriate technological expenses of the court.

(B)(1)(a) Except as provided in division (B)(1)(b) of this section, the clerk of the court of common pleas of any county may determine that, for the efficient operation of the office of the clerk of the court of common pleas, additional funds are required to make technological advances in or to

computerize the office of the clerk of the court of common pleas. Upon making that determination, the court shall do one of the following:

(i) If the court of common pleas of a county has complied with the requirements in division (D)(1) of section 2303.12 of the Revised Code, authorize and direct that an additional fee, not to exceed twenty dollars, on the filing of each cause of action or appeal, on the filing, docketing, and endorsing of each certificate of judgment, or on the docketing and indexing of each aid in execution or petition to vacate, revive, or modify a judgment under divisions (A), (P), (Q), (T), and (U) of section 2303.20 of the Revised Code and not to exceed one dollar each for the services described in divisions (B), (C), (D), (F), (H), and (L) of section 2303.20 of the Revised Code, be charged;

(ii) If the court of common pleas of a county has not complied with the requirements in division (D)(1) of section 2303.12 of the Revised Code, authorize and direct that an additional fee, not to exceed ten dollars, on the filing of each cause of action or appeal, on the filing, docketing, and endorsing of each certificate of judgment, or on the docketing and indexing of each aid in execution or petition to vacate, revive, or modify a judgment under divisions (A), (P), (Q), (T), and (U) of section 2303.20 of the Revised Code and not to exceed fifty cents each for the services described in divisions (B), (C), (D), (F), (H), and (L) of section 2303.20 of the Revised Code, be charged.

(b) In a county in which the clerk of the court of common pleas is appointed, the court may make the determination described in division (B)(1)(a) of this section and, upon that determination, may include such a computerization fee in the schedule of fees and costs.

(2) Subject to division (B)(3) of this section, all moneys collected under division (B)(1)(a) of this section shall be paid to the county treasurer to be disbursed, subject to an appropriation made by the board of county commissioners, in an amount no greater than the actual cost to the court of procuring and maintaining technology and computer systems for the office of the clerk of the court of common pleas.

(3) If the court or the clerk of the court of common pleas of a county makes the determination described in division (B)(1)(a) of this section, the board of county commissioners of that county may issue one or more general obligation bonds for the purpose of procuring and maintaining the technology and computer systems for the office of the clerk of the court of common pleas. In addition to the purposes stated in division (B)(1)(a) of this section for which the moneys collected under that division may be expended, the moneys additionally may be expended to pay debt charges on and financing costs related to any general obligation bonds issued pursuant to division (B)(3) of this section as they become due. General obligation bonds issued pursuant to division (B)(3) of this section are Chapter 133. securities.

(C) The court of common pleas shall collect the sum of twenty-six dollars as additional filing fees in each new civil action or proceeding for the charitable public purpose of providing financial assistance to legal aid societies that operate within the state and to support the office of the state public defender. This division does not apply to a juvenile division of a court of common pleas, except that an additional filing fee of fifteen dollars shall apply to custody, visitation, and parentage

actions; to a probate division of a court of common pleas, except that the additional filing fees shall apply to name change, guardianship, adoption, and decedents' estate proceedings; or to an execution on a judgment, proceeding in aid of execution, or other post-judgment proceeding arising out of a civil action. The filing fees required to be collected under this division shall be in addition to any other filing fees imposed in the action or proceeding and shall be collected at the time of the filing of the action or proceeding. The court shall not waive the payment of the additional filing fees in a new civil action or proceeding unless the court waives the advanced payment of all filing fees in the action or proceeding. All such moneys collected during a month except for an amount equal to up to one per cent of those moneys retained to cover administrative costs shall be transmitted on or before the twentieth day of the following month by the clerk of the court to the treasurer of state in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation. The treasurer of state shall deposit four per cent of the funds collected under this division to the credit of the civil case filing fee fund established under section 120.07 of the Revised Code and ninety-six per cent of the funds collected under this division to the credit of the legal aid fund established under section 120.52 of the Revised Code.

The court may retain up to one per cent of the moneys it collects under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division. If the court fails to transmit to the treasurer of state the moneys the court collects under this division in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation, the court shall forfeit the moneys the court retains under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division, and shall transmit to the treasurer of state all moneys collected under this division, including the forfeited amount retained for administrative costs, for deposit in the legal aid fund.

(D) On and after the thirtieth day after December 9, 1994, the court of common pleas shall collect the sum of thirty-two dollars as additional filing fees in each new action or proceeding for annulment, divorce, or dissolution of marriage for the purpose of funding shelters for victims of domestic violence pursuant to sections 3113.35 to 3113.39 of the Revised Code. The filing fees required to be collected under this division shall be in addition to any other filing fees imposed in the action or proceeding and shall be collected at the time of the filing of the action or proceeding. The court shall not waive the payment of the additional filing fees in a new action or proceeding for annulment, divorce, or dissolution of marriage unless the court waives the advanced payment of all filing fees in the action or proceeding. On or before the twentieth day of each month, all moneys collected during the immediately preceding month pursuant to this division shall be deposited by the clerk of the court into the county treasury in the special fund used for deposit of additional marriage license fees as described in section 3113.34 of the Revised Code. Upon their deposit into the fund, the moneys shall be retained in the fund and expended only as described in section 3113.34 of the Revised Code.

(E)(1) The court of common pleas may determine that, for the efficient operation of the

court, additional funds are necessary to acquire and pay for special projects of the court, including, but not limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services, the employment of magistrates, the training and education of judges, acting judges, and magistrates, and other related services. Upon that determination, the court by rule may charge a fee, in addition to all other court costs, on the filing of each criminal cause, civil action or proceeding, or judgment by confession. Fees collected by a court for special projects of the court under this division shall not be used for training or education that takes place outside of the statecontinental United States.

If the court of common pleas offers or requires a special program or additional services in cases of a specific type, the court by rule may assess an additional charge in a case of that type, over and above court costs, to cover the special program or service. The court shall adjust the special assessment periodically, but not retroactively, so that the amount assessed in those cases does not exceed the actual cost of providing the service or program.

All moneys collected under division (E) of this section shall be paid to the county treasurer for deposit into either a general special projects fund or a fund established for a specific special project. Moneys from a fund of that nature shall be disbursed upon an order of the court, subject to an appropriation by the board of county commissioners, in an amount no greater than the actual cost to the court of a project. If a specific fund is terminated because of the discontinuance of a program or service established under division (E) of this section, the court may order, subject to an appropriation by the board of county commissioners, that moneys remaining in the fund be transferred to an account established under this division for a similar purpose.

(2) As used in division (E) of this section:

(a) "Criminal cause" means a charge alleging the violation of a statute or ordinance, or subsection of a statute or ordinance, that requires a separate finding of fact or a separate plea before disposition and of which the defendant may be found guilty, whether filed as part of a multiple charge on a single summons, citation, or complaint or as a separate charge on a single summons, citation, or complaint. "Criminal cause" does not include separate violations of the same statute or ordinance, or subsection of the same statute or ordinance, unless each charge is filed on a separate summons, citation, or complaint.

(b) "Civil action or proceeding" means any civil litigation that must be determined by judgment entry.

Sec. 2501.16. (A) Each court of appeals may appoint one or more official reporters, law clerks, secretaries, and any other employees that the court considers necessary for its efficient operation.

The clerk of the court of common pleas, acting as the clerk of the court of appeals for the county, shall perform the duties otherwise performed and collect the fees otherwise collected by the clerk of the court of common pleas, as set forth in section 2303.03 of the Revised Code, and shall

maintain the files and records of the court. The clerk of the court of common pleas, acting as the clerk of the court of appeals for the county, may refuse to accept for filing any pleading or paper submitted for filing by a person who has been found to be a vexatious litigator under section 2323.52 of the Revised Code and who has failed to obtain leave from the court of appeals to proceed under that section. The overhead expenses pertaining to the office of the clerk of the court of common pleas that result from the clerk's acting as clerk of the court of appeals for the county, other than wages and salaries, shall be paid from the funds provided under sections 2501.18 and 2501.181 of the Revised Code.

Each officer and employee appointed pursuant to this section shall take an oath of office, serve at the pleasure of the court, and perform any duties that the court directs. Each reporter shall have the powers that are vested in official reporters of the court of common pleas under sections 2301.18 to 2301.26 of the Revised Code. Whenever an opinion, per curiam, or report of a case has been prepared in accordance with section 2503.20 of the Revised Code, the official reporter immediately shall forward one copy of the opinion, per curiam, or report to the reporter of the supreme court, without expense to the reporter.

(B) The court of appeals may determine that, for the efficient operation of the court, additional funds are necessary to acquire and pay for special projects of the court, including, but not limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition of equipment, the hiring and training of staff, the employment of magistrates, the training and education of judges, acting judges, and magistrates, community service programs, and other related services. Upon that determination, the court by rule may charge a fee, in addition to all other court costs, on the filing of each case or cause over which the court has jurisdiction. Fees collected by a court for special projects of the court under this division shall not be used for training or education that takes place outside of the ~~state~~continental United States.

If the court of appeals offers a special program or service in cases of a specific type, the court by rule may assess an additional charge in a case of that type, over and above court costs, to cover the special program or service. The court shall adjust the special assessment periodically, but not retroactively, so that the amount assessed in those cases does not exceed the actual cost of providing the service or program.

All moneys collected under division (B) of this section shall be paid to the county treasurer of the county selected as the principal seat of that court of appeals for deposit into either a general special projects fund or a fund established for a specific special project. Moneys from a fund of that nature shall be disbursed upon an order of the court in an amount no greater than the actual cost to the court of a project. If a specific fund is terminated because of the discontinuance of a program or service established under division (B) of this section, the court may order that moneys remaining in the fund be transferred to an account established under this division for a similar purpose.

Sec. 4507.21. (A) Except as provided in section 4507.061 of the Revised Code, each applicant for a driver's license shall file an application in the office of the registrar of motor vehicles

or of a deputy registrar.

(B)(1) Except as provided in division (B)(4) of this section, each person under twenty-one years of age applying for a driver's license issued in this state and each person twenty-one years of age or older applying for an initial limited term license in this state shall present satisfactory evidence of having successfully completed one of the following:

(a) A driver training course approved by the director of public safety.

(b) A driver training course comparable to a driver training course described in division (B)(1)(a) of this section and administered by a branch of the armed forces of the United States and completed by the applicant while residing outside this state for the purpose of being with or near any person serving in the armed forces of the United States.

(2) Each person under twenty-one years of age applying for a driver's license also shall present, on a form prescribed by the registrar, an affidavit signed by an eligible adult attesting that the person has acquired at least fifty hours of actual driving experience, with at least ten of those hours being at night.

(3) Except as provided in division (B)(4) of this section, each person twenty-one years of age or older applying for an initial limited term license in this state also shall present, on a form prescribed by the registrar, an affidavit signed by an adult who holds a current valid driver's or commercial driver's license issued by this state that the applicant has acquired at least fifty hours of actual driving experience, with at least ten of those hours being at night, accompanied by the signing adult.

(4) ~~Both~~ All of the following individuals are exempt from the requirements specified in divisions (B)(1) and (3) of this section:

(a) A person who receives a waiver of the examination by the registrar in accordance with section 4507.10 of the Revised Code;

(b) An initial limited term license applicant twenty-one years of age or older who is from a country with which the registrar has a reciprocal arrangement in accordance with section 4507.101 of the Revised Code;

(c) A person who possesses both a valid, unexpired visa issued by the United States department of state and a valid, unexpired foreign driver's license and who presents a form, prescribed by the registrar, attesting to the person's relationship with either the United States military, the United States department of defense, or any of the subordinate agencies to the department of defense.

(C)(1) An applicant for an initial driver's license shall present satisfactory evidence of successful completion of the abbreviated driver training course for adults, approved by the director of public safety under section 4508.02 of the Revised Code, if all of the following apply:

(a) The applicant is twenty-one years of age or older.

(b) The applicant failed the road or maneuverability test required under division (A)(2) of section 4507.11 of the Revised Code.

(c) In the twelve months immediately preceding the date of application, the applicant has not successfully completed a driver training course.

(2) An applicant shall present satisfactory evidence as required under division (C)(1) of this section prior to attempting the test a second or subsequent time.

(D) If the registrar or deputy registrar determines that the applicant is entitled to the driver's license, it shall be issued. If the application shows that the applicant's license has been previously canceled or suspended, the deputy registrar shall forward the application to the registrar, who shall determine whether the license shall be granted.

(E) An applicant shall file an application under this section in duplicate, and the deputy registrar issuing the license shall immediately forward to the office of the registrar the original copy of the application, together with the duplicate copy of any certificate of completion if issued for purposes of division (B) of this section. The registrar shall prescribe rules as to the manner in which the deputy registrar files and maintains the applications and other records. The registrar shall file every application for a driver's or commercial driver's license and index them by name and number, and shall maintain a suitable record of all licenses issued, all convictions and bond forfeitures, all applications for licenses denied, and all licenses that have been suspended or canceled.

(F) For purposes of section 2313.06 of the Revised Code, the registrar shall maintain accurate and current lists of the residents of each county who are eighteen years of age or older, have been issued, on and after January 1, 1984, driver's or commercial driver's licenses that are valid and current, and would be electors if they were registered to vote, regardless of whether they actually are registered to vote. The lists shall contain the names, addresses, dates of birth, duration of residence in this state, citizenship status, and social security numbers, if the numbers are available, of the licensees, and may contain any other information that the registrar considers suitable.

(G) Each person under eighteen years of age applying for a motorcycle operator's endorsement or a restricted license enabling the applicant to operate a motorcycle shall present satisfactory evidence of having completed the courses of instruction in the motorcycle safety and education program described in section 4508.08 of the Revised Code or a comparable course of instruction administered by a branch of the armed forces of the United States and completed by the applicant while residing outside this state for the purpose of being with or near any person serving in the armed forces of the United States. If the registrar or deputy registrar then determines that the applicant is entitled to the endorsement or restricted license, it shall be issued.

(H) No person shall knowingly make a false statement in an affidavit presented in accordance with division (B)(2) of this section.

(I) As used in this section, "eligible adult" means any of the following persons:

(1) A parent, guardian, or custodian of the applicant;

(2) A person over the age of twenty-one who acts in loco parentis of the applicant and who maintains proof of financial responsibility with respect to the operation of a motor vehicle owned by the applicant or with respect to the applicant's operation of any motor vehicle.

(J) Whoever violates division (H) of this section is guilty of a minor misdemeanor and shall be fined one hundred dollars.

Sec. 4513.60. (A)(1) The sheriff of a county or chief of a law enforcement agency of a municipal corporation, township, port authority, conservancy district, or township or joint police district, within the sheriff's or chief's respective territorial jurisdiction, upon complaint of any person adversely affected, may order into storage any motor vehicle, other than an abandoned junk motor vehicle as defined in section 4513.63 of the Revised Code, that has been left on private residential or private agricultural property for at least four hours without the permission of the person having the right to the possession of the property. The sheriff or chief, upon complaint of a repair garage or place of storage, may order into storage any motor vehicle, other than an abandoned junk motor vehicle, that has been left at the garage or place of storage for a longer period than that agreed upon. When ordering a motor vehicle into storage pursuant to this division, a sheriff or chief may arrange for the removal of the motor vehicle by a towing service and shall designate a storage facility. PND

(2) A towing service towing a motor vehicle under division (A)(1) of this section shall remove the motor vehicle in accordance with that division. The towing service shall deliver the motor vehicle to the location designated by the sheriff or chief not more than two hours after the time it is removed from the private property, unless the towing service is unable to deliver the motor vehicle within two hours due to an uncontrollable force, natural disaster, or other event that is not within the power of the towing service.

(3) Subject to division (B) of this section, the owner of a motor vehicle that has been removed pursuant to this division may recover the vehicle only in accordance with division (D) of this section.

(4) As used in this section, "private residential property" means private property on which is located one or more structures that are used as a home, residence, or sleeping place by one or more persons, if no more than three separate households are maintained in the structure or structures. "Private residential property" does not include any private property on which is located one or more structures that are used as a home, residence, or sleeping place by two or more persons, if more than three separate households are maintained in the structure or structures.

(B) If the owner or operator of a motor vehicle that has been ordered into storage pursuant to division (A)(1) of this section arrives after the motor vehicle has been prepared for removal, but prior to its actual removal from the property, the towing service shall give the owner or operator oral or written notification at the time of such arrival that the vehicle owner or operator may pay a fee of not more than one-half of the fee for the removal of the motor vehicle established by the public utilities commission in rules adopted under section 4921.25 of the Revised Code, in order to obtain release of the motor vehicle. However, if the vehicle is within a municipal corporation and the municipal corporation has established a vehicle removal fee, the towing service shall give the owner or operator oral or written notification that the owner or operator may pay not more than one-half of that fee to obtain release of the motor vehicle. That fee may be paid by use of a major credit card The above boxed and initialed text was disapproved.

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unless the towing service uses a mobile credit card processor and mobile service is not available at the time of the transaction.

Upon payment of the applicable fee, the towing service shall give the vehicle owner or operator a receipt showing both the full amount normally assessed and the actual amount received and shall release the motor vehicle to the owner or operator. Upon its release, the owner or operator immediately shall move it so that it is not on the private residential or private agricultural property without the permission of the person having the right to possession of the property, or is not at the garage or place of storage without the permission of the owner, whichever is applicable. *mb*

(C)(1) Each county sheriff and each chief of a law enforcement agency of a municipal corporation, township, port authority, conservancy district, or township or joint police district shall maintain a record of motor vehicles that the sheriff or chief orders into storage pursuant to division (A)(1) of this section. The record shall include an entry for each such motor vehicle that identifies the motor vehicle's license number, make, model, and color, the location from which it was removed, the date and time of its removal, the telephone number of the person from whom it may be recovered, and the address of the place to which it has been taken and from which it may be recovered. A sheriff or chief shall provide any information in the record that pertains to a particular motor vehicle to any person who, either in person or pursuant to a telephone call, identifies self as the owner or operator of the motor vehicle and requests information pertaining to its location.

(2) Any person who registers a complaint that is the basis of a sheriff's or chief's order for the removal and storage of a motor vehicle under division (A)(1) of this section shall provide the identity of the law enforcement agency with which the complaint was registered to any person who identifies self as the owner or operator of the motor vehicle and requests information pertaining to its location.

(D)(1) The owner or lienholder of a motor vehicle that is ordered into storage pursuant to division (A)(1) of this section may reclaim it upon both of the following:

(a) Payment of all applicable fees established by the public utilities commission in rules adopted under section 4921.25 of the Revised Code or, if the vehicle was towed within a municipal corporation that has established fees for vehicle removal and storage, payment of all applicable fees established by the municipal corporation. Section 2930.11 of the Revised Code does not apply with regard to the payment of fees for motor vehicle removal and storage under this section.

(b) Presentation of proof of ownership, which may be evidenced by a certificate of title to the motor vehicle, a certificate of registration for the motor vehicle, or a lease agreement.

When the owner of a vehicle towed under this section retrieves the vehicle, the towing service or storage facility in possession of the vehicle shall give the owner written notice that if the owner disputes that the motor vehicle was lawfully towed, the owner may be able to file a civil action under section 4513.611 of the Revised Code.

(2) Upon presentation of proof of ownership as required under division (D)(1)(b) of this section, the owner of a motor vehicle that is ordered into storage under division (A)(1) of this section

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may retrieve any personal items from the motor vehicle without retrieving the vehicle and without paying any fee. However, a towing service or storage facility may charge an after-hours retrieval fee established by the public utilities commission in rules adopted under section 4921.25 of the Revised Code if the owner retrieves the personal items after hours, unless the towing service or storage facility fails to provide the notice required under division (B)(3) of section 4513.69 of the Revised Code, if applicable. The owner of a motor vehicle shall not do either of the following:

(a) Retrieve any personal item that has been determined by the sheriff or chief, as applicable, to be necessary to a criminal investigation;

(b) Retrieve any personal item from a vehicle if it would endanger the safety of the owner, unless the owner agrees to sign a waiver of liability.

For purposes of division (D)(2) of this section, "personal items" do not include any items that are attached to the motor vehicle.

(3) If a motor vehicle that is ordered into storage pursuant to division (A)(1) of this section remains unclaimed by the owner for thirty days, the procedures established by sections 4513.61 and 4513.62 of the Revised Code apply.

(E)(1) No person shall remove, or cause the removal of, any motor vehicle from any private residential or private agricultural property other than in accordance with division (A)(1) of this section or sections 4513.61 to 4513.65 of the Revised Code.

(2) No towing service or storage facility shall fail to comply with the requirements of this section.

(F) This section does not apply to any private residential or private agricultural property that is established as a private tow-away zone in accordance with section 4513.601 of the Revised Code.

(G) Whoever violates division (E) of this section is guilty of a minor misdemeanor.

Sec. 4513.61. (A) The sheriff of a county or chief of a law enforcement agency of a municipal corporation, township, port authority, conservancy district, university campus police department, park district police force, or township or joint police district, within the sheriff's or chief's respective territorial jurisdiction, or a state highway patrol trooper, natural resources officer, or wildlife officer, upon notification to the sheriff, chief, or department of natural resources, as applicable, of such action and of the location of the place of storage, may order into storage any motor vehicle, including an abandoned junk motor vehicle as defined in section 4513.63 of the Revised Code, that:

(1) Has come into the possession of the sheriff, chief, state highway patrol trooper, or officer as a result of the performance of the sheriff's, chief's, trooper's, or officer's duties; or

(2) Has been left on a public street or other property open to the public for purposes of vehicular travel, or upon or within the right-of-way of any road or highway, for forty-eight hours or longer without notification to the sheriff, chief, or department of the reasons for leaving the motor vehicle in such place. However, when such a motor vehicle constitutes an obstruction to traffic it may be ordered into storage immediately unless either of the following applies:

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(a) The vehicle was involved in an accident and is subject to section 4513.66 of the Revised Code;

(b) The vehicle is a commercial motor vehicle. If the vehicle is a commercial motor vehicle, the sheriff, chief, trooper, or officer shall allow the owner or operator of the vehicle the opportunity to arrange for the removal of the motor vehicle within a period of time specified by the sheriff, chief, trooper, or officer. If the sheriff, chief, trooper, or officer determines that the vehicle cannot be removed within the specified period of time, the sheriff, chief, trooper, or officer shall order the removal of the vehicle.

Subject to division (C) of this section, the sheriff, chief, or department shall designate the place of storage of any motor vehicle so ordered removed.

(B) If the sheriff, chief, trooper, or officer issues an order under division (A) of this section and arranges for the removal of a motor vehicle by a towing service, the towing service shall deliver the motor vehicle to the location designated by the sheriff, chief, or department not more than two hours after the time it is removed.

(C)(1) The sheriff, chief, or department shall cause a search to be made of the records of an applicable entity listed in division (F)(1) of section 4513.601 of the Revised Code to ascertain the identity of the owner and any lienholder of a motor vehicle ordered into storage by the sheriff, chief, trooper, or officer within five business days of the removal of the vehicle. Upon obtaining such identity, the sheriff, chief, or department shall send or cause notice to be sent to the owner and any lienholder at the owner's and any lienholder's last known address by certified or express mail with return receipt requested, by certified mail with electronic tracking, or by a commercial carrier service utilizing any form of delivery requiring a signed receipt. The notice shall inform the owner and any lienholder that the motor vehicle will be declared a nuisance and disposed of if not claimed within ten days of the date of the sending of the notice.

(2) The owner or lienholder of the motor vehicle is responsible for payment of any expenses or charges incurred in its removal and storage and may reclaim the motor vehicle upon payment of those expenses or charges, and presentation of proof of ownership, which may be evidenced by a certificate of title or memorandum certificate of title to the motor vehicle, a certificate of registration for the motor vehicle, or a lease agreement. Upon Section 2930.01 of the Revised Code does not apply with regard to the payment of fees for motor vehicle removal and storage under this section.

rm Upon presentation of proof of ownership evidenced as provided above, the owner of the motor vehicle also may retrieve any personal items from the vehicle without retrieving the vehicle and without paying any fee. However, a towing service or storage facility may charge an after-hours retrieval fee established by the public utilities commission in rules adopted under section 4921.25 of the Revised Code if the owner retrieves the personal items after hours, unless the towing service or storage facility fails to provide the notice required under division (B)(3) of section 4513.69 of the Revised Code, if applicable. However, the owner shall not do either of the following:

(a) Retrieve any personal item that has been determined by the sheriff, chief, trooper, or

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officer, as applicable, to be necessary to a criminal investigation;

(b) Retrieve any personal item from a vehicle if it would endanger the safety of the owner, unless the owner agrees to sign a waiver of liability.

For purposes of division (C)(2) of this section, "personal items" do not include any items that are attached to the vehicle.

(3) If the owner or lienholder of the motor vehicle reclaims it after a search of the applicable records has been conducted and after notice has been sent to the owner and any lienholder as described in this section, and the search was conducted by the place of storage, and the notice was sent to the motor vehicle owner by the place of storage, the owner or lienholder shall pay to the place of storage a processing fee of twenty-five dollars, in addition to any expenses or charges incurred in the removal and storage of the vehicle.

(D) If the owner or lienholder makes no claim to the motor vehicle within ten days of the date of sending the notice, and if the vehicle is to be disposed of at public auction as provided in section 4513.62 of the Revised Code, the sheriff, chief, or department, without charge to any party, shall file with the clerk of courts of the county in which the place of storage is located an affidavit showing compliance with the requirements of this section. Upon presentation of the affidavit, the clerk, without charge, shall issue a salvage certificate of title, free and clear of all liens and encumbrances, to the sheriff, chief, or department. If the vehicle is to be disposed of to a motor vehicle salvage dealer or other facility as provided in section 4513.62 of the Revised Code, the sheriff, chief, or department shall execute in triplicate an affidavit, as prescribed by the registrar of motor vehicles, describing the motor vehicle and the manner in which it was disposed of, and that all requirements of this section have been complied with. The sheriff, chief, or department shall retain the original of the affidavit for the sheriff's, chief's, or department's records, and shall furnish two copies to the motor vehicle salvage dealer or other facility. Upon presentation of a copy of the affidavit by the motor vehicle salvage dealer, the clerk of courts, within thirty days of the presentation, shall issue a salvage certificate of title, free and clear of all liens and encumbrances.

(E) Whenever a motor vehicle salvage dealer or other facility receives an affidavit for the disposal of a motor vehicle as provided in this section, the dealer or facility shall not be required to obtain an Ohio certificate of title to the motor vehicle in the dealer's or facility's own name if the vehicle is dismantled or destroyed and both copies of the affidavit are delivered to the clerk of courts.

(F) No towing service or storage facility shall fail to comply with this section.

Sec. 4513.66. (A) If a motor vehicle accident occurs on any highway, public street, or other property open to the public for purposes of vehicular travel and if any motor vehicle, cargo, or personal property that has been damaged or spilled as a result of the motor vehicle accident is blocking the highway, street, or other property or is otherwise endangering public safety, a public safety official may do either of the following without the consent of the owner but with the approval of the law enforcement agency conducting any investigation of the accident:

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(1) Remove, or order the removal of, the motor vehicle if the motor vehicle is unoccupied, cargo, or personal property from the portion of the highway, public street, or property ordinarily used for vehicular travel on the highway, public street, or other property open to the public for purposes of vehicular travel.

(2) If the motor vehicle is a commercial motor vehicle, allow the owner or operator of the vehicle the opportunity to arrange for the removal of the motor vehicle within a period of time specified by the public safety official. If the public safety official determines that the motor vehicle cannot be removed within the specified period of time, the public safety official shall remove or order the removal of the motor vehicle.

(B)(1) Except as provided in division (B)(2) of this section, the department of transportation, any employee of the department of transportation, or a public safety official who authorizes or participates in the removal of any unoccupied motor vehicle, cargo, or personal property as authorized by division (A) of this section, regardless of whether the removal is executed by a private towing service, is not liable for civil damages for any injury, death, or loss to person or property that results from the removal of that unoccupied motor vehicle, cargo, or personal property. Further, except as provided in division (B)(2) of this section, if a public safety official authorizes, employs, or arranges to have a private towing service remove any unoccupied motor vehicle, cargo, or personal property as authorized by division (A) of this section, that private towing service is not liable for civil damages for any injury, death, or loss to person or property that results from the removal of that unoccupied motor vehicle, cargo, or personal property.

(2) Division (B)(1) of this section does not apply to any of the following:

(a) Any person or entity involved in the removal of an unoccupied motor vehicle, cargo, or personal property pursuant to division (A) of this section if that removal causes or contributes to the release of a hazardous material or to structural damage to the roadway;

(b) A private towing service that was not authorized, employed, or arranged by a public safety official to remove an unoccupied motor vehicle, cargo, or personal property under this section;

(c) Except as provided in division (B)(2)(d) of this section, a private towing service that was authorized, employed, or arranged by a public safety official to perform the removal of the unoccupied motor vehicle, cargo, or personal property but the private towing service performed the removal in a negligent manner;

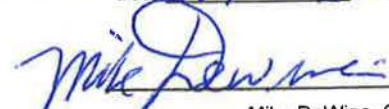
(d) A private towing service that was authorized, employed, or arranged by a public safety official to perform the removal of the unoccupied motor vehicle, cargo, or personal property that was endangering public safety but the private towing service performed the removal in a reckless manner.

(C) Section 2930.11 of the Revised Code does not apply with regard to the payment of fees for motor vehicle removal and storage under this section.

(D) As used in this section:

The above boxed and initialed text was disapproved.

Date: 28 Nov 2022



Mike DeWine, Governor

(1) "Public safety official" means any of the following:

(a) The sheriff of the county, or the chief of a law enforcement agency in the municipal corporation, township, port authority, conservancy district, university campus police department, park district police force, or township or joint police district, in which the accident occurred;

(b) A state highway patrol trooper;

(c) The chief of the fire department having jurisdiction where the accident occurred;

(d) A duly authorized subordinate acting on behalf of an official specified in divisions ~~(C)~~(4) ~~(a)~~(D)(1)(a) to (c) of this section;

(e) A natural resources officer or a wildlife officer.

(2) "Hazardous material" has the same meaning as in section 2305.232 of the Revised Code.

Sec. 5101.546. (A) As used in this section, "payment error rate" has the same meaning as in 7 U.S.C. 2025(c)(2).

(B)(1) Not later than ninety days after the effective date of this section, the department of job and family services shall develop a methodology and technical system to determine payment error rates within the supplemental nutrition assistance program. The methodology and technical system shall follow the procedures outlined in the quality control review handbook published by the United States food and nutrition service in accordance with 7 C.F.R. 275.14, except that the methodology and technical system may deviate from the outlined procedures with regard to payment errors that are not subject to the procedures outlined in the handbook.

(2) The methodology and technical system shall distinguish payment errors that result from each of the following:

(a) Agency errors not including fraud for each county participating in the program;

(b) Assistance group errors not including fraud for each county participating in the program;

(c) Errors resulting from the Ohio benefits program on a statewide basis.

(C) Prior to implementing the methodology and technical system required under division (B) of this section, the department of job and family services shall consult with the chairpersons of the finance committees of both the house of representatives and the senate.

(D) Upon implementation of the methodology and technical system, the department shall provide updates concerning payment error rates in the supplemental nutrition assistance program to the chairpersons of the finance committees of both the house of representatives and the senate on a quarterly basis.

Sec. 5101.98. (A) Quarterly, the department of job and family services shall compile a report on public assistance programs in this state, including the following information:

(1) Regarding the supplemental nutrition assistance program, ~~the number of:~~

(a) ~~Accounts~~ The number of accounts with high balances, as determined by the department;

(b) ~~Out-of-state~~ The number of out-of-state transactions;

(c) ~~Transactions~~ The number of transactions when the final amount processed was a whole dollar amount without additional cents;

The above boxed and initialed text was disapproved.

Date: Nov. 25, 2025

Mike DeWine

Mike DeWine, Governor

(d) Beginning with the quarterly report submitted during the second quarter of calendar year 2026, the payment error rate for the program, including all of the following:

(i) Each distinct payment error calculated in accordance with the methodology and technical system established under section 5101.546 of the Revised Code;

(ii) Payment error rates for each county;

(iii) The payment error rate for the state as a whole.

(2) Regarding public assistance programs in this state, including the supplemental nutrition assistance program, temporary assistance for needy families, or cash assistance, the number of:

(a) Payments made in error, and the dollar amount of those payments;

(b) Work requirement exemptions issued;

(c) Confirmed cases of intentional program violation and fraud.

(B) The department shall submit the report to the president of the senate and the speaker of the house of representatives, ~~who shall distribute the report to the chairs of any legislative committee with jurisdiction over public assistance, and the chairs and ranking members of the finance committees of both the house of representatives and the senate.~~

Sec. 5119.89. The director of behavioral health shall consult with the superintendent of insurance as required by section 3901.90 of the Revised Code to develop consumer and payer education on behavioral health insurance parity and establish and promote a consumer hotline to collect information and help consumers understand and access their insurance benefits.

The department of behavioral health and the department of insurance shall jointly report annually on the departments' efforts, which shall include information on consumer and payer outreach activities and identification of trends and barriers to access and coverage in this state. The departments shall submit the report to the general assembly, ~~the joint medicare oversight committee,~~ and the governor, not later than the thirtieth day of January of each year.

Sec. 5747.01. Except as otherwise expressly provided or clearly appearing from the context, any term used in this chapter that is not otherwise defined in this section has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes or if not used in a comparable context in those laws, has the same meaning as in section 5733.40 of the Revised Code. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States relating to federal income taxes.

As used in this chapter:

(A) "Adjusted gross income" or "Ohio adjusted gross income" means federal adjusted gross income, as defined and used in the Internal Revenue Code, adjusted as provided in this section:

(1) Add interest or dividends on obligations or securities of any state or of any political subdivision or authority of any state, other than this state and its subdivisions and authorities.

(2) Add interest or dividends on obligations of any authority, commission, instrumentality, territory, or possession of the United States to the extent that the interest or dividends are exempt from federal income taxes but not from state income taxes.

(3) Deduct interest or dividends on obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent that the interest or dividends are included in federal adjusted gross income but exempt from state income taxes under the laws of the United States.

(4) Deduct disability and survivor's benefits to the extent included in federal adjusted gross income.

(5) Deduct the following, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income:

(a) Benefits under Title II of the Social Security Act and tier 1 railroad retirement;

(b) Railroad retirement benefits, other than tier 1 railroad retirement benefits, to the extent such amounts are exempt from state taxation under federal law.

(6) Deduct the amount of wages and salaries, if any, not otherwise allowable as a deduction but that would have been allowable as a deduction in computing federal adjusted gross income for the taxable year, had the work opportunity tax credit allowed and determined under sections 38, 51, and 52 of the Internal Revenue Code not been in effect.

(7) Deduct any interest or interest equivalent on public obligations and purchase obligations to the extent that the interest or interest equivalent is included in federal adjusted gross income.

(8) Add any loss or deduct any gain resulting from the sale, exchange, or other disposition of public obligations to the extent that the loss has been deducted or the gain has been included in computing federal adjusted gross income.

(9) Deduct or add amounts, as provided under section 5747.70 of the Revised Code, related to contributions made to or tuition units purchased under a qualified tuition program established pursuant to section 529 of the Internal Revenue Code.

(10)(a) Deduct, to the extent not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer paid during the taxable year for medical care insurance and qualified long-term care insurance for the taxpayer, the taxpayer's spouse, and dependents. No deduction for medical care insurance under division (A)(10)(a) of this section shall be allowed either to any taxpayer who is eligible to participate in any subsidized health plan maintained by any employer of the taxpayer or of the taxpayer's spouse, or to any taxpayer who is entitled to, or on application would be entitled to, benefits under part A of Title XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C. 301, as amended. For the purposes of division (A)(10)(a) of this section, "subsidized health plan" means a health plan for which the employer pays any portion of the plan's cost. The deduction allowed under division (A)(10)(a) of this section shall be the net of any related premium refunds, related premium reimbursements, or related insurance premium dividends received during the taxable year.

(b) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income during the taxable year, the amount the taxpayer paid during the taxable year,

not compensated for by any insurance or otherwise, for medical care of the taxpayer, the taxpayer's spouse, and dependents, to the extent the expenses exceed seven and one-half per cent of the taxpayer's federal adjusted gross income.

(c) For purposes of division (A)(10) of this section, "medical care" has the meaning given in section 213 of the Internal Revenue Code, subject to the special rules, limitations, and exclusions set forth therein, and "qualified long-term care" has the same meaning given in section 7702B(c) of the Internal Revenue Code. Solely for purposes of division (A)(10)(a) of this section, "dependent" includes a person who otherwise would be a "qualifying relative" and thus a "dependent" under section 152 of the Internal Revenue Code but for the fact that the person fails to meet the income and support limitations under section 152(d)(1)(B) and (C) of the Internal Revenue Code.

(11)(a) Deduct any amount included in federal adjusted gross income solely because the amount represents a reimbursement or refund of expenses that in any year the taxpayer had deducted as an itemized deduction pursuant to section 63 of the Internal Revenue Code and applicable United States department of the treasury regulations. The deduction otherwise allowed under division (A)(11)(a) of this section shall be reduced to the extent the reimbursement is attributable to an amount the taxpayer deducted under this section in any taxable year.

(b) Add any amount not otherwise included in Ohio adjusted gross income for any taxable year to the extent that the amount is attributable to the recovery during the taxable year of any amount deducted or excluded in computing federal or Ohio adjusted gross income in any taxable year.

(12) Deduct any portion of the deduction described in section 1341(a)(2) of the Internal Revenue Code, for repaying previously reported income received under a claim of right, that meets both of the following requirements:

(a) It is allowable for repayment of an item that was included in the taxpayer's adjusted gross income for a prior taxable year and did not qualify for a credit under division (A) or (B) of section 5747.05 of the Revised Code for that year;

(b) It does not otherwise reduce the taxpayer's adjusted gross income for the current or any other taxable year.

(13) Deduct an amount equal to the deposits made to, and net investment earnings of, a medical savings account during the taxable year, in accordance with section 3924.66 of the Revised Code. The deduction allowed by division (A)(13) of this section does not apply to medical savings account deposits and earnings otherwise deducted or excluded for the current or any other taxable year from the taxpayer's federal adjusted gross income.

(14)(a) Add an amount equal to the funds withdrawn from a medical savings account during the taxable year, and the net investment earnings on those funds, when the funds withdrawn were used for any purpose other than to reimburse an account holder for, or to pay, eligible medical expenses, in accordance with section 3924.66 of the Revised Code;

(b) Add the amounts distributed from a medical savings account under division (A)(2) of

section 3924.68 of the Revised Code during the taxable year.

(15) Add any amount claimed as a credit under section 5747.059 of the Revised Code to the extent that such amount satisfies either of the following:

(a) The amount was deducted or excluded from the computation of the taxpayer's federal adjusted gross income as required to be reported for the taxpayer's taxable year under the Internal Revenue Code;

(b) The amount resulted in a reduction of the taxpayer's federal adjusted gross income as required to be reported for any of the taxpayer's taxable years under the Internal Revenue Code.

(16) Deduct the amount contributed by the taxpayer to an individual development account program established by a county department of job and family services pursuant to sections 329.11 to 329.14 of the Revised Code for the purpose of matching funds deposited by program participants. On request of the tax commissioner, the taxpayer shall provide any information that, in the tax commissioner's opinion, is necessary to establish the amount deducted under division (A)(16) of this section.

(17)(a)(i) Subject to divisions (A)(17)(a)(iii), (iv), and (v) of this section, add five-sixths of the amount of depreciation expense allowed by subsection (k) of section 168 of the Internal Revenue Code, including the taxpayer's proportionate or distributive share of the amount of depreciation expense allowed by that subsection to a pass-through entity in which the taxpayer has a direct or indirect ownership interest.

(ii) Subject to divisions (A)(17)(a)(iii), (iv), and (v) of this section, add five-sixths of the amount of qualifying section 179 depreciation expense, including the taxpayer's proportionate or distributive share of the amount of qualifying section 179 depreciation expense allowed to any pass-through entity in which the taxpayer has a direct or indirect ownership interest.

(iii) Subject to division (A)(17)(a)(v) of this section, for taxable years beginning in 2012 or thereafter, if the increase in income taxes withheld by the taxpayer is equal to or greater than ten per cent of income taxes withheld by the taxpayer during the taxpayer's immediately preceding taxable year, "two-thirds" shall be substituted for "five-sixths" for the purpose of divisions (A)(17)(a)(i) and (ii) of this section.

(iv) Subject to division (A)(17)(a)(v) of this section, for taxable years beginning in 2012 or thereafter, a taxpayer is not required to add an amount under division (A)(17) of this section if the increase in income taxes withheld by the taxpayer and by any pass-through entity in which the taxpayer has a direct or indirect ownership interest is equal to or greater than the sum of (I) the amount of qualifying section 179 depreciation expense and (II) the amount of depreciation expense allowed to the taxpayer by subsection (k) of section 168 of the Internal Revenue Code, and including the taxpayer's proportionate or distributive shares of such amounts allowed to any such pass-through entities.

(v) If a taxpayer directly or indirectly incurs a net operating loss for the taxable year for federal income tax purposes, to the extent such loss resulted from depreciation expense allowed by

subsection (k) of section 168 of the Internal Revenue Code and by qualifying section 179 depreciation expense, "the entire" shall be substituted for "five-sixths of the" for the purpose of divisions (A)(17)(a)(i) and (ii) of this section.

The tax commissioner, under procedures established by the commissioner, may waive the add-backs related to a pass-through entity if the taxpayer owns, directly or indirectly, less than five per cent of the pass-through entity.

(b) Nothing in division (A)(17) of this section shall be construed to adjust or modify the adjusted basis of any asset.

(c) To the extent the add-back required under division (A)(17)(a) of this section is attributable to property generating nonbusiness income or loss allocated under section 5747.20 of the Revised Code, the add-back shall be situated to the same location as the nonbusiness income or loss generated by the property for the purpose of determining the credit under division (A) of section 5747.05 of the Revised Code. Otherwise, the add-back shall be apportioned, subject to one or more of the four alternative methods of apportionment enumerated in section 5747.21 of the Revised Code.

(d) For the purposes of division (A)(17)(a)(v) of this section, net operating loss carryback and carryforward shall not include the allowance of any net operating loss deduction carryback or carryforward to the taxable year to the extent such loss resulted from depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount.

(e) For the purposes of divisions (A)(17) and (18) of this section:

(i) "Income taxes withheld" means the total amount withheld and remitted under sections 5747.06 and 5747.07 of the Revised Code by an employer during the employer's taxable year.

(ii) "Increase in income taxes withheld" means the amount by which the amount of income taxes withheld by an employer during the employer's current taxable year exceeds the amount of income taxes withheld by that employer during the employer's immediately preceding taxable year.

(iii) "Qualifying section 179 depreciation expense" means the difference between (I) the amount of depreciation expense directly or indirectly allowed to a taxpayer under section 179 of the Internal Revised Code, and (II) the amount of depreciation expense directly or indirectly allowed to the taxpayer under section 179 of the Internal Revenue Code as that section existed on December 31, 2002.

(18)(a) If the taxpayer was required to add an amount under division (A)(17)(a) of this section for a taxable year, deduct one of the following:

(i) One-fifth of the amount so added for each of the five succeeding taxable years if the amount so added was five-sixths of qualifying section 179 depreciation expense or depreciation expense allowed by subsection (k) of section 168 of the Internal Revenue Code;

(ii) One-half of the amount so added for each of the two succeeding taxable years if the amount so added was two-thirds of such depreciation expense;

(iii) One-sixth of the amount so added for each of the six succeeding taxable years if the entire amount of such depreciation expense was so added.

(b) If the amount deducted under division (A)(18)(a) of this section is attributable to an add-back allocated under division (A)(17)(c) of this section, the amount deducted shall be situated to the same location. Otherwise, the deduction shall be apportioned using the apportionment factors for the taxable year in which the deduction is taken, subject to one or more of the four alternative methods of apportionment enumerated in section 5747.21 of the Revised Code.

(c) No deduction is available under division (A)(18)(a) of this section with regard to any depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount to the extent that such depreciation results in or increases a federal net operating loss carryback or carryforward. If no such deduction is available for a taxable year, the taxpayer may carry forward the amount not deducted in such taxable year to the next taxable year and add that amount to any deduction otherwise available under division (A)(18)(a) of this section for that next taxable year. The carryforward of amounts not so deducted shall continue until the entire addition required by division (A)(17)(a) of this section has been deducted.

(19) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year as reimbursement for life insurance premiums under section 5919.31 of the Revised Code.

(20) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year as a death benefit paid by the adjutant general under section 5919.33 of the Revised Code.

(21) Deduct, to the extent included in federal adjusted gross income and not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, military pay and allowances received by the taxpayer during the taxable year for active duty service in the armed ~~services~~-forces of the United States, as defined in section 5907.01 of the Revised Code, or reserve components thereof or the national guard. The deduction may not be claimed for military pay and allowances received by the taxpayer while the taxpayer is stationed in this state.

(22) Deduct, to the extent not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year and not otherwise compensated for by any other source, the amount of qualified organ donation expenses incurred by the taxpayer during the taxable year, not to exceed ten thousand dollars. A taxpayer may deduct qualified organ donation expenses only once for all taxable years beginning with taxable years beginning in 2007.

For the purposes of division (A)(22) of this section:

(a) "Human organ" means all or any portion of a human liver, pancreas, kidney, intestine, or lung, and any portion of human bone marrow.

(b) "Qualified organ donation expenses" means travel expenses, lodging expenses, and wages and salary forgone by a taxpayer in connection with the taxpayer's donation, while living, of

one or more of the taxpayer's human organs to another human being.

(23) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts received by the taxpayer as retired personnel pay for service in the uniformed services or reserve components thereof, or the national guard, or received by the surviving spouse or former spouse of such a taxpayer under the survivor benefit plan on account of such a taxpayer's death. If the taxpayer receives income on account of retirement paid under the federal civil service retirement system or federal employees retirement system, or under any successor retirement program enacted by the congress of the United States that is established and maintained for retired employees of the United States government, and such retirement income is based, in whole or in part, on credit for the taxpayer's uniformed service, the deduction allowed under this division shall include only that portion of such retirement income that is attributable to the taxpayer's uniformed service, to the extent that portion of such retirement income is otherwise included in federal adjusted gross income and is not otherwise deducted under this section. Any amount deducted under division (A)(23) of this section is not included in a taxpayer's adjusted gross income for the purposes of section 5747.055 of the Revised Code. No amount may be deducted under division (A)(23) of this section on the basis of which a credit was claimed under section 5747.055 of the Revised Code.

(24) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year from the military injury relief fund created in section 5902.05 of the Revised Code.

(25) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received as a veterans bonus during the taxable year from the Ohio department of veterans services as authorized by Section 2r of Article VIII, Ohio Constitution.

(26) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, any income derived from a transfer agreement or from the enterprise transferred under that agreement under section 4313.02 of the Revised Code.

(27) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, Ohio college opportunity or federal Pell grant amounts received by the taxpayer or the taxpayer's spouse or dependent pursuant to section 3333.122 of the Revised Code or 20 U.S.C. 1070a, et seq., and used to pay room or board furnished by the educational institution for which the grant was awarded at the institution's facilities, including meal plans administered by the institution. For the purposes of this division, receipt of a grant includes the distribution of a grant directly to an educational institution and the crediting of the grant to the enrollee's account with the institution.

(28) Deduct from the portion of an individual's federal adjusted gross income that is business income, to the extent not otherwise deducted or excluded in computing federal adjusted gross income for the taxable year, one hundred twenty-five thousand dollars for each spouse if spouses file

separate returns under section 5747.08 of the Revised Code or two hundred fifty thousand dollars for all other individuals.

(29) Deduct, as provided under section 5747.78 of the Revised Code, contributions to ABLE savings accounts made in accordance with sections 113.50 to 113.56 of the Revised Code.

(30)(a) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income during the taxable year, all of the following:

(i) Compensation paid to a qualifying employee described in division (A)(14)(a) of section 5703.94 of the Revised Code to the extent such compensation is for disaster work conducted in this state during a disaster response period pursuant to a qualifying solicitation received by the employee's employer;

(ii) Compensation paid to a qualifying employee described in division (A)(14)(b) of section 5703.94 of the Revised Code to the extent such compensation is for disaster work conducted in this state by the employee during the disaster response period on critical infrastructure owned or used by the employee's employer;

(iii) Income received by an out-of-state disaster business for disaster work conducted in this state during a disaster response period, or, if the out-of-state disaster business is a pass-through entity, a taxpayer's distributive share of the pass-through entity's income from the business conducting disaster work in this state during a disaster response period, if, in either case, the disaster work is conducted pursuant to a qualifying solicitation received by the business.

(b) All terms used in division (A)(30) of this section have the same meanings as in section 5703.94 of the Revised Code.

(31) For a taxpayer who is a qualifying Ohio educator, deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the lesser of three hundred dollars or the amount of expenses described in subsections (a)(2)(D)(i) and (ii) of section 62 of the Internal Revenue Code paid or incurred by the taxpayer during the taxpayer's taxable year in excess of the amount the taxpayer is authorized to deduct for that taxable year under subsection (a)(2)(D) of that section.

(32) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts received by the taxpayer as a disability severance payment, computed under 10 U.S.C. 1212, following discharge or release under honorable conditions from the armed forces of the United States, as defined in section 5907.01 of the Revised Code.

(33) Deduct, to the extent not otherwise deducted or excluded in computing federal adjusted gross income or Ohio adjusted gross income, amounts not subject to tax due to an agreement entered into under division (A)(2) of section 5747.05 of the Revised Code.

(34) Deduct amounts as provided under section 5747.79 of the Revised Code related to the taxpayer's qualifying capital gains and deductible payroll.

To the extent a qualifying capital gain described under division (A)(34) of this section is

business income, the taxpayer shall deduct those gains under this division before deducting any such gains under division (A)(28) of this section.

(35)(a) For taxable years beginning in or after 2026, deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year:

(i) One hundred per cent of the capital gain received by the taxpayer in the taxable year from a qualifying interest in an Ohio venture capital operating company attributable to the company's investments in Ohio businesses during the period for which the company was an Ohio venture operating company; and

(ii) Fifty per cent of the capital gain received by the taxpayer in the taxable year from a qualifying interest in an Ohio venture capital operating company attributable to the company's investments in all other businesses during the period for which the company was an Ohio venture operating company.

(b) Add amounts previously deducted by the taxpayer under division (A)(35)(a) of this section if the director of development certifies to the tax commissioner that the requirements for the deduction were not met.

(c) All terms used in division (A)(35) of this section have the same meanings as in section 122.851 of the Revised Code.

(d) To the extent a capital gain described in division (A)(35)(a) of this section is business income, the taxpayer shall apply that division before applying division (A)(28) of this section.

(36) Add, to the extent not otherwise included in computing federal or Ohio adjusted gross income for any taxable year, the taxpayer's proportionate share of the amount of the tax levied under section 5747.38 of the Revised Code and paid by an electing pass-through entity for the taxable year.

Notwithstanding any provision of the Revised Code to the contrary, the portion of the addition required by division (A)(36) of this section related to the apportioned business income of the pass-through entity shall be considered business income under division (B) of this section. Such addition is eligible for the deduction in division (A)(28) of this section, subject to the applicable dollar limitations, and the tax rate prescribed by division (A)(4)(a) of section 5747.02 of the Revised Code. The taxpayer shall provide, upon request of the tax commissioner, any documentation necessary to verify the portion of the addition that is business income under this division.

(37) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts delivered to a qualifying institution pursuant to section 3333.128 of the Revised Code for the benefit of the taxpayer or the taxpayer's spouse or dependent.

(38) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts received under the Ohio adoption grant program pursuant to section 5180.451 of the Revised Code.

(39) Deduct, to the extent included in federal adjusted gross income, income attributable to amounts provided to a taxpayer for any of the purposes for which an exclusion would have been

authorized under section 139 of the Internal Revenue Code if the train derailment near the city of East Palestine on February 3, 2023, had been a qualified disaster pursuant to that section, or to compensate for lost business resulting from that derailment, if such amounts are provided by any of the following:

- (a) A federal, state, or local government agency;
- (b) A railroad company, as that term is defined in section 5727.01 of the Revised Code;
- (c) Any subsidiary, insurer, or agent of a railroad company or any related person.

Notwithstanding any provision to the contrary, the derailment is not required to meet the definition of a "qualified disaster" pursuant to section 139 of the Internal Revenue Code to qualify for the deduction under this section.

(40) Deduct, to the extent included in federal adjusted gross income, income attributable to loan repayments on behalf of the taxpayer under the rural practice incentive program under section 3333.135 of the Revised Code.

(41) Add any income taxes deducted in computing federal or Ohio adjusted gross income to the extent the income taxes were derived from income subject to a tax levied in another state or the District of Columbia when such tax was enacted for purposes of complying with internal revenue service notice 2020-75.

Notwithstanding any provision of the Revised Code to the contrary, the portion of the addition required by division (A)(41) of this section related to the apportioned business income of the pass-through entity shall be considered business income under division (B) of this section. Such addition is eligible for the deduction in division (A)(28) of this section, subject to the applicable dollar limitations, and the tax rate prescribed by division (A)(4)(a) of section 5747.02 of the Revised Code. The taxpayer shall provide, upon request of the tax commissioner, any documentation necessary to verify the portion of the addition that is business income under this division.

(42) Deduct amounts contributed to a homeownership savings account and calculated pursuant to divisions (B) and (C) of section 5747.85 of the Revised Code.

(43) If the taxpayer is the account owner of a homeownership savings account, upon withdrawal or transfer of funds from the account, or closure of the account containing funds that are not used for eligible expenses, add the amount of such funds not used for an eligible expense. The addition required under this division shall not exceed the sum of the amounts deducted by the taxpayer for such account under division (A)(42) of this section in any taxable year and the amount of any funds deposited in the account by a contributor other than the account owner. As used in division (A)(43) of this section, "homeownership savings account," "contributor," "account owner," and "eligible expenses" have the same meanings as in section 5747.85 of the Revised Code.

(44) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income during the taxable year, up to seven hundred fifty dollars of contributions the taxpayer makes to a pregnancy resource center that meets the criteria in division (B) of section ~~5101.804~~5180.71 of the Revised Code.

(B) "Business income" means income, including gain or loss, arising from transactions, activities, and sources in the regular course of a trade or business and includes income, gain, or loss from real property, tangible property, and intangible property if the acquisition, rental, management, and disposition of the property constitute integral parts of the regular course of a trade or business operation. "Business income" includes income, including gain or loss, from a partial or complete liquidation of a business, including, but not limited to, gain or loss from the sale or other disposition of goodwill or the sale of an equity or ownership interest in a business.

As used in this division, the "sale of an equity or ownership interest in a business" means sales to which either or both of the following apply:

(1) The sale is treated for federal income tax purposes as the sale of assets.

(2) The seller materially participated, as described in 26 C.F.R. 1.469-5T, in the activities of the business during the taxable year in which the sale occurs or during any of the five preceding taxable years.

(C) "Nonbusiness income" means all income other than business income and may include, but is not limited to, compensation, rents and royalties from real or tangible personal property, capital gains, interest, dividends and distributions, patent or copyright royalties, or lottery winnings, prizes, and awards.

(D) "Compensation" means any form of remuneration paid to an employee for personal services.

(E) "Fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any other person acting in any fiduciary capacity for any individual, trust, or estate.

(F) "Fiscal year" means an accounting period of twelve months ending on the last day of any month other than December.

(G) "Individual" means any natural person.

(H) "Internal Revenue Code" means the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended.

(I) "Resident" means any of the following:

(1) An individual who is domiciled in this state, subject to section 5747.24 of the Revised Code;

(2) The estate of a decedent who at the time of death was domiciled in this state. The domicile tests of section 5747.24 of the Revised Code are not controlling for purposes of division (I) (2) of this section.

(3) A trust that, in whole or part, resides in this state. If only part of a trust resides in this state, the trust is a resident only with respect to that part.

For the purposes of division (I)(3) of this section:

(a) A trust resides in this state for the trust's current taxable year to the extent, as described in division (I)(3)(d) of this section, that the trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred, or caused to be transferred, directly or

indirectly, to the trust by any of the following:

(i) A person, a court, or a governmental entity or instrumentality on account of the death of a decedent, but only if the trust is described in division (I)(3)(e)(i) or (ii) of this section;

(ii) A person who was domiciled in this state for the purposes of this chapter when the person directly or indirectly transferred assets to an irrevocable trust, but only if at least one of the trust's qualifying beneficiaries is domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year;

(iii) A person who was domiciled in this state for the purposes of this chapter when the trust document or instrument or part of the trust document or instrument became irrevocable, but only if at least one of the trust's qualifying beneficiaries is a resident domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year. If a trust document or instrument became irrevocable upon the death of a person who at the time of death was domiciled in this state for purposes of this chapter, that person is a person described in division (I)(3)(a)(iii) of this section.

(b) A trust is irrevocable to the extent that the transferor is not considered to be the owner of the net assets of the trust under sections 671 to 678 of the Internal Revenue Code.

(c) With respect to a trust other than a charitable lead trust, "qualifying beneficiary" has the same meaning as "potential current beneficiary" as defined in section 1361(e)(2) of the Internal Revenue Code, and with respect to a charitable lead trust "qualifying beneficiary" is any current, future, or contingent beneficiary, but with respect to any trust "qualifying beneficiary" excludes a person or a governmental entity or instrumentality to any of which a contribution would qualify for the charitable deduction under section 170 of the Internal Revenue Code.

(d) For the purposes of division (I)(3)(a) of this section, the extent to which a trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred directly or indirectly, in whole or part, to the trust by any of the sources enumerated in that division shall be ascertained by multiplying the fair market value of the trust's assets, net of related liabilities, by the qualifying ratio, which shall be computed as follows:

(i) The first time the trust receives assets, the numerator of the qualifying ratio is the fair market value of those assets at that time, net of any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the qualifying ratio is the fair market value of all the trust's assets at that time, net of any related liabilities.

(ii) Each subsequent time the trust receives assets, a revised qualifying ratio shall be computed. The numerator of the revised qualifying ratio is the sum of (1) the fair market value of the trust's assets immediately prior to the subsequent transfer, net of any related liabilities, multiplied by the qualifying ratio last computed without regard to the subsequent transfer, and (2) the fair market value of the subsequently transferred assets at the time transferred, net of any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the revised qualifying ratio is the fair market value of all the trust's assets immediately after the subsequent transfer, net of

any related liabilities.

(iii) Whether a transfer to the trust is by or from any of the sources enumerated in division (I)(3)(a) of this section shall be ascertained without regard to the domicile of the trust's beneficiaries.

(e) For the purposes of division (I)(3)(a)(i) of this section:

(i) A trust is described in division (I)(3)(e)(i) of this section if the trust is a testamentary trust and the testator of that testamentary trust was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(ii) A trust is described in division (I)(3)(e)(ii) of this section if the transfer is a qualifying transfer described in any of divisions (I)(3)(f)(i) to (vi) of this section, the trust is an irrevocable inter vivos trust, and at least one of the trust's qualifying beneficiaries is domiciled in this state for purposes of this chapter during all or some portion of the trust's current taxable year.

(f) For the purposes of division (I)(3)(e)(ii) of this section, a "qualifying transfer" is a transfer of assets, net of any related liabilities, directly or indirectly to a trust, if the transfer is described in any of the following:

(i) The transfer is made to a trust, created by the decedent before the decedent's death and while the decedent was domiciled in this state for the purposes of this chapter, and, prior to the death of the decedent, the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(ii) The transfer is made to a trust to which the decedent, prior to the decedent's death, had directly or indirectly transferred assets, net of any related liabilities, while the decedent was domiciled in this state for the purposes of this chapter, and prior to the death of the decedent the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(iii) The transfer is made on account of a contractual relationship existing directly or indirectly between the transferor and either the decedent or the estate of the decedent at any time prior to the date of the decedent's death, and the decedent was domiciled in this state at the time of death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(iv) The transfer is made to a trust on account of a contractual relationship existing directly or indirectly between the transferor and another person who at the time of the decedent's death was domiciled in this state for purposes of this chapter.

(v) The transfer is made to a trust on account of the will of a testator who was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(vi) The transfer is made to a trust created by or caused to be created by a court, and the trust was directly or indirectly created in connection with or as a result of the death of an individual who, for purposes of the taxes levied under Chapter 5731. of the Revised Code, was domiciled in this state at the time of the individual's death.

(g) The tax commissioner may adopt rules to ascertain the part of a trust residing in this state.

(J) "Nonresident" means an individual or estate that is not a resident. An individual who is a resident for only part of a taxable year is a nonresident for the remainder of that taxable year.

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

(L) "Return" means the notifications and reports required to be filed pursuant to this chapter for the purpose of reporting the tax due and includes declarations of estimated tax when so required.

(M) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the adjusted gross income is calculated pursuant to this chapter.

(N) "Taxpayer" means any person subject to the tax imposed by section 5747.02 of the Revised Code or any pass-through entity that makes the election under division (D) of section 5747.08 of the Revised Code.

(O) "Dependents" means one of the following:

(1) For taxable years beginning on or after January 1, 2018, and before January 1, 2026, dependents as defined in the Internal Revenue Code;

(2) For all other taxable years, dependents as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year or which the taxpayer would have been permitted to claim had the taxpayer filed a federal income tax return.

(P) "Principal county of employment" means, in the case of a nonresident, the county within the state in which a taxpayer performs services for an employer or, if those services are performed in more than one county, the county in which the major portion of the services are performed.

(Q) As used in sections 5747.50 to 5747.55 of the Revised Code:

(1) "Subdivision" means any county, municipal corporation, park district, or township.

(2) "Essential local government purposes" includes all functions that any subdivision is required by general law to exercise, including like functions that are exercised under a charter adopted pursuant to the Ohio Constitution.

(R) "Overpayment" means any amount already paid that exceeds the figure determined to be the correct amount of the tax.

(S) "Taxable income" or "Ohio taxable income" applies only to estates and trusts, and means federal taxable income, as defined and used in the Internal Revenue Code, adjusted as follows:

(1) Add interest or dividends, net of ordinary, necessary, and reasonable expenses not deducted in computing federal taxable income, on obligations or securities of any state or of any political subdivision or authority of any state, other than this state and its subdivisions and authorities, but only to the extent that such net amount is not otherwise includible in Ohio taxable income and is described in either division (S)(1)(a) or (b) of this section:

(a) The net amount is not attributable to the S portion of an electing small business trust and has not been distributed to beneficiaries for the taxable year;

(b) The net amount is attributable to the S portion of an electing small business trust for the taxable year.

(2) Add interest or dividends, net of ordinary, necessary, and reasonable expenses not deducted in computing federal taxable income, on obligations of any authority, commission, instrumentality, territory, or possession of the United States to the extent that the interest or dividends are exempt from federal income taxes but not from state income taxes, but only to the extent that such net amount is not otherwise includible in Ohio taxable income and is described in either division (S)(1)(a) or (b) of this section;

(3) Add the amount of personal exemption allowed to the estate pursuant to section 642(b) of the Internal Revenue Code;

(4) Deduct interest or dividends, net of related expenses deducted in computing federal taxable income, on obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent that the interest or dividends are exempt from state taxes under the laws of the United States, but only to the extent that such amount is included in federal taxable income and is described in either division (S)(1)(a) or (b) of this section;

(5) Deduct the amount of wages and salaries, if any, not otherwise allowable as a deduction but that would have been allowable as a deduction in computing federal taxable income for the taxable year, had the work opportunity tax credit allowed under sections 38, 51, and 52 of the Internal Revenue Code not been in effect, but only to the extent such amount relates either to income included in federal taxable income for the taxable year or to income of the S portion of an electing small business trust for the taxable year;

(6) Deduct any interest or interest equivalent, net of related expenses deducted in computing federal taxable income, on public obligations and purchase obligations, but only to the extent that such net amount relates either to income included in federal taxable income for the taxable year or to income of the S portion of an electing small business trust for the taxable year;

(7) Add any loss or deduct any gain resulting from sale, exchange, or other disposition of public obligations to the extent that such loss has been deducted or such gain has been included in computing either federal taxable income or income of the S portion of an electing small business trust for the taxable year;

(8) Except in the case of the final return of an estate, add any amount deducted by the taxpayer on both its Ohio estate tax return pursuant to section 5731.14 of the Revised Code, and on its federal income tax return in determining federal taxable income;

(9)(a) Deduct any amount included in federal taxable income solely because the amount represents a reimbursement or refund of expenses that in a previous year the decedent had deducted as an itemized deduction pursuant to section 63 of the Internal Revenue Code and applicable treasury regulations. The deduction otherwise allowed under division (S)(9)(a) of this section shall be reduced to the extent the reimbursement is attributable to an amount the taxpayer or decedent deducted under this section in any taxable year.

(b) Add any amount not otherwise included in Ohio taxable income for any taxable year to

the extent that the amount is attributable to the recovery during the taxable year of any amount deducted or excluded in computing federal or Ohio taxable income in any taxable year, but only to the extent such amount has not been distributed to beneficiaries for the taxable year.

(10) Deduct any portion of the deduction described in section 1341(a)(2) of the Internal Revenue Code, for repaying previously reported income received under a claim of right, that meets both of the following requirements:

(a) It is allowable for repayment of an item that was included in the taxpayer's taxable income or the decedent's adjusted gross income for a prior taxable year and did not qualify for a credit under division (A) or (B) of section 5747.05 of the Revised Code for that year.

(b) It does not otherwise reduce the taxpayer's taxable income or the decedent's adjusted gross income for the current or any other taxable year.

(11) Add any amount claimed as a credit under section 5747.059 of the Revised Code to the extent that the amount satisfies either of the following:

(a) The amount was deducted or excluded from the computation of the taxpayer's federal taxable income as required to be reported for the taxpayer's taxable year under the Internal Revenue Code;

(b) The amount resulted in a reduction in the taxpayer's federal taxable income as required to be reported for any of the taxpayer's taxable years under the Internal Revenue Code.

(12) Deduct any amount, net of related expenses deducted in computing federal taxable income, that a trust is required to report as farm income on its federal income tax return, but only if the assets of the trust include at least ten acres of land satisfying the definition of "land devoted exclusively to agricultural use" under section 5713.30 of the Revised Code, regardless of whether the land is valued for tax purposes as such land under sections 5713.30 to 5713.38 of the Revised Code. If the trust is a pass-through entity investor, section 5747.231 of the Revised Code applies in ascertaining if the trust is eligible to claim the deduction provided by division (S)(12) of this section in connection with the pass-through entity's farm income.

Except for farm income attributable to the S portion of an electing small business trust, the deduction provided by division (S)(12) of this section is allowed only to the extent that the trust has not distributed such farm income.

(13) Add the net amount of income described in section 641(c) of the Internal Revenue Code to the extent that amount is not included in federal taxable income.

(14) Add or deduct the amount the taxpayer would be required to add or deduct under division (A)(17) or (18) of this section if the taxpayer's Ohio taxable income was computed in the same manner as an individual's Ohio adjusted gross income is computed under this section.

(15) Add, to the extent not otherwise included in computing taxable income or Ohio taxable income for any taxable year, the taxpayer's proportionate share of the amount of the tax levied under section 5747.38 of the Revised Code and paid by an electing pass-through entity for the taxable year.

(16) Add any income taxes deducted in computing federal taxable income or Ohio taxable

income to the extent the income taxes were derived from income subject to a tax levied in another state or the District of Columbia when such tax was enacted for purposes of complying with internal revenue service notice 2020-75.

(T) "School district income" and "school district income tax" have the same meanings as in section 5748.01 of the Revised Code.

(U) As used in divisions (A)(7), (A)(8), (S)(6), and (S)(7) of this section, "public obligations," "purchase obligations," and "interest or interest equivalent" have the same meanings as in section 5709.76 of the Revised Code.

(V) "Limited liability company" means any limited liability company formed under former Chapter 1705. of the Revised Code as that chapter existed prior to February 11, 2022, Chapter 1706. of the Revised Code, or the laws of any other state.

(W) "Pass-through entity investor" means any person who, during any portion of a taxable year of a pass-through entity, is a partner, member, shareholder, or equity investor in that pass-through entity.

(X) "Banking day" has the same meaning as in section 1304.01 of the Revised Code.

(Y) "Month" means a calendar month.

(Z) "Quarter" means the first three months, the second three months, the third three months, or the last three months of the taxpayer's taxable year.

(AA)(1) "Modified business income" means the business income included in a trust's Ohio taxable income after such taxable income is first reduced by the qualifying trust amount, if any.

(2) "Qualifying trust amount" of a trust means capital gains and losses from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, a qualifying investee to the extent included in the trust's Ohio taxable income, but only if the following requirements are satisfied:

(a) The book value of the qualifying investee's physical assets in this state and everywhere, as of the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, is available to the trust.

(b) The requirements of section 5747.011 of the Revised Code are satisfied for the trust's taxable year in which the trust recognizes the gain or loss.

Any gain or loss that is not a qualifying trust amount is modified business income, qualifying investment income, or modified nonbusiness income, as the case may be.

(3) "Modified nonbusiness income" means a trust's Ohio taxable income other than modified business income, other than the qualifying trust amount, and other than qualifying investment income, as defined in section 5747.012 of the Revised Code, to the extent such qualifying investment income is not otherwise part of modified business income.

(4) "Modified Ohio taxable income" applies only to trusts, and means the sum of the amounts described in divisions (AA)(4)(a) to (c) of this section:

(a) The fraction, calculated under section 5747.013, and applying section 5747.231 of the

Revised Code, multiplied by the sum of the following amounts:

(i) The trust's modified business income;

(ii) The trust's qualifying investment income, as defined in section 5747.012 of the Revised Code, but only to the extent the qualifying investment income does not otherwise constitute modified business income and does not otherwise constitute a qualifying trust amount.

(b) The qualifying trust amount multiplied by a fraction, the numerator of which is the sum of the book value of the qualifying investee's physical assets in this state on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the day on which the trust recognizes the qualifying trust amount, and the denominator of which is the sum of the book value of the qualifying investee's total physical assets everywhere on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the day on which the trust recognizes the qualifying trust amount. If, for a taxable year, the trust recognizes a qualifying trust amount with respect to more than one qualifying investee, the amount described in division (AA)(4)(b) of this section shall equal the sum of the products so computed for each such qualifying investee.

(c)(i) With respect to a trust or portion of a trust that is a resident as ascertained in accordance with division (I)(3)(d) of this section, its modified nonbusiness income.

(ii) With respect to a trust or portion of a trust that is not a resident as ascertained in accordance with division (I)(3)(d) of this section, the amount of its modified nonbusiness income satisfying the descriptions in divisions (B)(2) to (5) of section 5747.20 of the Revised Code, except as otherwise provided in division (AA)(4)(c)(ii) of this section. With respect to a trust or portion of a trust that is not a resident as ascertained in accordance with division (I)(3)(d) of this section, the trust's portion of modified nonbusiness income recognized from the sale, exchange, or other disposition of a debt interest in or equity interest in a section 5747.212 entity, as defined in section 5747.212 of the Revised Code, without regard to division (A) of that section, shall not be allocated to this state in accordance with section 5747.20 of the Revised Code but shall be apportioned to this state in accordance with division (B) of section 5747.212 of the Revised Code without regard to division (A) of that section.

If the allocation and apportionment of a trust's income under divisions (AA)(4)(a) and (c) of this section do not fairly represent the modified Ohio taxable income of the trust in this state, the alternative methods described in division (C) of section 5747.21 of the Revised Code may be applied in the manner and to the same extent provided in that section.

(5)(a) Except as set forth in division (AA)(5)(b) of this section, "qualifying investee" means a person in which a trust has an equity or ownership interest, or a person or unit of government the debt obligations of either of which are owned by a trust. For the purposes of division (AA)(2)(a) of this section and for the purpose of computing the fraction described in division (AA)(4)(b) of this section, all of the following apply:

(i) If the qualifying investee is a member of a qualifying controlled group on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the

trust recognizes the gain or loss, then "qualifying investee" includes all persons in the qualifying controlled group on such last day.

(ii) If the qualifying investee, or if the qualifying investee and any members of the qualifying controlled group of which the qualifying investee is a member on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, separately or cumulatively own, directly or indirectly, on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the qualifying trust amount, more than fifty per cent of the equity of a pass-through entity, then the qualifying investee and the other members are deemed to own the proportionate share of the pass-through entity's physical assets which the pass-through entity directly or indirectly owns on the last day of the pass-through entity's calendar or fiscal year ending within or with the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the qualifying trust amount.

(iii) For the purposes of division (AA)(5)(a)(iii) of this section, "upper level pass-through entity" means a pass-through entity directly or indirectly owning any equity of another pass-through entity, and "lower level pass-through entity" means that other pass-through entity.

An upper level pass-through entity, whether or not it is also a qualifying investee, is deemed to own, on the last day of the upper level pass-through entity's calendar or fiscal year, the proportionate share of the lower level pass-through entity's physical assets that the lower level pass-through entity directly or indirectly owns on the last day of the lower level pass-through entity's calendar or fiscal year ending within or with the last day of the upper level pass-through entity's fiscal or calendar year. If the upper level pass-through entity directly and indirectly owns less than fifty per cent of the equity of the lower level pass-through entity on each day of the upper level pass-through entity's calendar or fiscal year in which or with which ends the calendar or fiscal year of the lower level pass-through entity and if, based upon clear and convincing evidence, complete information about the location and cost of the physical assets of the lower pass-through entity is not available to the upper level pass-through entity, then solely for purposes of ascertaining if a gain or loss constitutes a qualifying trust amount, the upper level pass-through entity shall be deemed as owning no equity of the lower level pass-through entity for each day during the upper level pass-through entity's calendar or fiscal year in which or with which ends the lower level pass-through entity's calendar or fiscal year. Nothing in division (AA)(5)(a)(iii) of this section shall be construed to provide for any deduction or exclusion in computing any trust's Ohio taxable income.

(b) With respect to a trust that is not a resident for the taxable year and with respect to a part of a trust that is not a resident for the taxable year, "qualifying investee" for that taxable year does not include a C corporation if both of the following apply:

(i) During the taxable year the trust or part of the trust recognizes a gain or loss from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, the C corporation.

(ii) Such gain or loss constitutes nonbusiness income.

(6) "Available" means information is such that a person is able to learn of the information by the due date plus extensions, if any, for filing the return for the taxable year in which the trust recognizes the gain or loss.

(BB) "Qualifying controlled group" has the same meaning as in section 5733.04 of the Revised Code.

(CC) "Related member" has the same meaning as in section 5733.042 of the Revised Code.

(DD)(1) For the purposes of division (DD) of this section:

(a) "Qualifying person" means any person other than a qualifying corporation.

(b) "Qualifying corporation" means any person classified for federal income tax purposes as an association taxable as a corporation, except either of the following:

(i) A corporation that has made an election under subchapter S, chapter one, subtitle A, of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year;

(ii) A subsidiary that is wholly owned by any corporation that has made an election under subchapter S, chapter one, subtitle A of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year.

(2) For the purposes of this chapter, unless expressly stated otherwise, no qualifying person indirectly owns any asset directly or indirectly owned by any qualifying corporation.

(EE) For purposes of this chapter and Chapter 5751. of the Revised Code:

(1) "Trust" does not include a qualified pre-income tax trust.

(2) A "qualified pre-income tax trust" is any pre-income tax trust that makes a qualifying pre-income tax trust election as described in division (EE)(3) of this section.

(3) A "qualifying pre-income tax trust election" is an election by a pre-income tax trust to subject to the tax imposed by section 5751.02 of the Revised Code the pre-income tax trust and all pass-through entities of which the trust owns or controls, directly, indirectly, or constructively through related interests, five per cent or more of the ownership or equity interests. The trustee shall notify the tax commissioner in writing of the election on or before April 15, 2006. The election, if timely made, shall be effective on and after January 1, 2006, and shall apply for all tax periods and tax years until revoked by the trustee of the trust.

(4) A "pre-income tax trust" is a trust that satisfies all of the following requirements:

(a) The document or instrument creating the trust was executed by the grantor before January 1, 1972;

(b) The trust became irrevocable upon the creation of the trust; and

(c) The grantor was domiciled in this state at the time the trust was created.

(FF) "Uniformed services" means all of the following:

(1) "Armed forces of the United States" as defined in section 5907.01 of the Revised Code;

(2) The commissioned corps of the national oceanic and atmospheric administration;

(3) The commissioned corps of the public health service.

(GG) "Taxable business income" means the amount by which an individual's business income that is included in federal adjusted gross income exceeds the amount of business income the individual is authorized to deduct under division (A)(28) of this section for the taxable year.

(HH) "Employer" does not include a franchisor with respect to the franchisor's relationship with a franchisee or an employee of a franchisee, unless the franchisor agrees to assume that role in writing or a court of competent jurisdiction determines that the franchisor exercises a type or degree of control over the franchisee or the franchisee's employees that is not customarily exercised by a franchisor for the purpose of protecting the franchisor's trademark, brand, or both. For purposes of this division, "franchisor" and "franchisee" have the same meanings as in 16 C.F.R. 436.1.

(II) "Modified adjusted gross income" means Ohio adjusted gross income plus any amount deducted under divisions (A)(28) and (34) of this section for the taxable year.

(JJ) "Qualifying Ohio educator" means an individual who, for a taxable year, qualifies as an eligible educator, as that term is defined in section 62 of the Internal Revenue Code, and who holds a certificate, license, or permit described in Chapter 3319. or section 3301.071 of the Revised Code.

(KK) "Professional employer organization," "professional employer organization agreement," and "professional employer organization reporting entity" have the same meanings as in section 4125.01 of the Revised Code.

(LL) "Alternate employer organization" and "alternate employer organization agreement" have the same meanings as in section 4133.01 of the Revised Code.

(MM) "Casino gaming" has the same meaning as in section 3772.01 of the Revised Code, "lottery sports gaming" has the same meaning as in section 3770.23 of the Revised Code, "sports gaming" has the same meaning as in section 3775.01 of the Revised Code, and "video lottery terminal" has the same meaning as in section 3770.21 of the Revised Code.

SECTION 2. That existing sections 122.09, 122.636, 123.282, 123.283, 126.67, 319.304, 1901.26, 1907.24, 2303.201, 2501.16, 4507.21, 4513.60, 4513.61, 4513.66, 5101.98, 5119.89, and 5747.01 of the Revised Code are hereby repealed.

SECTION 3. That Sections 209.30, 221.10, 221.30, 221.40, 229.40, 237.10, 265.10, 265.110, 265.215, 291.20, 307.10, 307.70, 317.10, 317.20, 381.410, 423.10, 423.220, and 755.20 of H.B. 96 of the 136th General Assembly be amended to read as follows:

Sec. 209.30. MYCARE OHIO

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

SENIOR COMMUNITY SERVICES

Of the foregoing appropriation item 490411, Senior Community Services, \$150,000 in each

The above boxed and initialed text was disapproved.

Date: 25 Nov. 2025



Mike DeWine, Governor

fiscal year shall be used to support the Iconnect Program, administered by the Neighborhood Centers Association in Richland, Medina, Lorain, and Cuyahoga Counties.

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

ALZHEIMER'S AND OTHER DEMENTIA RESPITE

Of the foregoing appropriation item 490414, Alzheimer's and Other Dementia Respite, \$2,150,000 in each fiscal year shall be distributed to the area agencies on aging.

COMMUNITY PROJECTS

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

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

BOARD OF EXECUTIVES OF LONG-TERM SERVICES AND SUPPORTS

The foregoing appropriation item 490627, Board of Executives of Long-Term Services and Supports, may be used by the Board of Executives of Long-Term Services and Supports to administer and enforce Chapter 4751. of the Revised Code and rules adopted under it.

Sec. 221.10.

	1	2	3	4	5
A	AGO ATTORNEY GENERAL				
B	General Revenue Fund				
C	GRF	055321	Operating Expenses	\$97,290,225	\$97,290,225
				<u>\$96,135,225</u>	<u>\$96,135,225</u>
D	GRF	055405	Law-Related Education	\$68,000	\$68,000
E	GRF	055406	BCIRS Lease Rental Payments	\$2,450,000	\$2,450,000

F	GRF	055411	County Sheriffs' Pay Supplement	\$1,111,257	\$1,130,685
G	GRF	055415	County Prosecutors' Pay Supplement	\$1,476,937	\$1,502,753
H	GRF	055431	Drug Abuse Response Team Grants	\$0	\$1,500,000
I	GRF	055432	Drug Testing Equipment	\$964,000	\$964,000
J	GRF	055434	Internet Crimes Against Children Task Force	\$500,000	\$500,000
K	GRF	055441	Victims of Crime	\$6,700,000	\$5,700,000
L	GRF	055446	Cyber Crime Division	\$1,000,000	\$1,000,000
M	GRF	055501	Rape Crisis Centers	\$15,300,000	\$15,300,000
N	GRF	055502	School Safety Training Grants	\$10,000,000	\$10,000,000
O	GRF	055504	Domestic Violence Programs	\$10,000,000	\$10,000,000
P	GRF	055505	Pike County Capital Case	\$600,000	\$0
Q	GRF	055509	Law Enforcement Training	\$30,000,000	\$35,000,000
R	General Revenue Fund Total			\$177,460,419	\$182,405,663
				<u>\$176,305,419</u>	<u>\$181,250,663</u>
S	Dedicated Purpose Fund Group				
T	1060	055612	Attorney General Operating	\$63,216,225	\$64,034,683
U	4020	055616	Victims of Crime	\$11,500,000	\$12,000,000
V	4170	055621	Domestic Violence Shelter	\$25,000	\$25,000
W	4180	055615	Charitable Foundations	\$11,500,000	\$11,000,000

X	4190	055623	Claims Section	\$77,520,063	\$86,393,854
Y	4190	055668	Collections System Lease Rental Payments	\$4,165,000	\$4,165,000
Z	4200	055603	Attorney General Antitrust	\$1,500,000	\$0
AA	4210	055617	Police Officers' Training Academy Fee	\$3,555,387	\$3,528,018
AB	4L60	055606	DARE Programs	\$2,308,099	\$2,310,841
AC	4Y70	055608	Title Defect Recision	\$1,032,267	\$1,038,534
AD	4Z20	055609	BCI Asset Forfeiture and Cost Reimbursement	\$2,000,000	\$2,000,000
AE	5900	055633	Peace Officer Private Security Training	\$101,306	\$103,330
AF	5A90	055618	Telemarketing Fraud Enforcement	\$10,000	\$10,000
AG	5LR0	055655	Peace Officer Training - Casino	\$7,726,217	\$8,183,287
AH	5TL0	055659	Organized Crime Law Enforcement Trust	\$100,000	\$100,000
AI	5TZ0	055610	Drug Abuse Response Team Grants	\$1,800,000	\$0
AJ	5TZ0	055614	Narcotics Task Forces	\$500,000	\$500,000
AK	5VL0	055435	Stop Bullying License Plate	\$2,500	\$2,500
AL	6310	055637	Consumer Protection Enforcement	\$10,500,000	\$11,000,000
AM	6590	055641	Solid and Hazardous Waste Background Investigations	\$359,895	\$367,319

AN	U087	055402	Tobacco Settlement Oversight, Administration, and Enforcement	\$2,500,000	\$2,500,000
AO	Dedicated Purpose Fund Group Total			\$201,921,959	\$209,262,366
AP	Internal Service Activity Fund Group				
AQ	1950	055660	Workers' Compensation Section	\$9,570,750	\$9,905,726
AR	Internal Service Activity Fund Group Total			\$9,570,750	\$9,905,726
AS	Holding Account Fund Group				
AT	5BY1	055674	Charitable Law Distributions	\$750,000	\$750,000
AU	R004	055631	General Holding Account	\$1,000,000	\$1,000,000
AV	R005	055632	Antitrust Settlements	\$1,000,000	\$1,000,000
AW	R018	055630	Consumer Frauds	\$1,000,000	\$1,000,000
AX	R042	055601	Organized Crime Commission Distributions	\$750,000	\$750,000
AY	R054	055650	Collection Payment Redistribution	\$4,500,000	\$4,500,000
AZ	Holding Account Fund Group Total			\$9,000,000	\$9,000,000
BA	Federal Fund Group				
BB	3060	055620	Medicaid Fraud Control	\$17,059,070	\$17,887,905
BC	3830	055634	Crime Victims Assistance	\$40,000,000	\$40,000,000
BD	3E50	055638	Attorney General Pass-Through Funds	\$8,020,999	\$8,020,999

BE	3FV0	055656	Crime Victim Compensation	\$7,200,000	\$7,400,000
BF	3R60	055613	Attorney General Federal Funds	\$5,500,000	\$5,500,000
BG	Federal Fund Group Total			\$77,780,069	\$78,808,904
BH	TOTAL ALL BUDGET FUND GROUPS			\$475,733,197	\$489,382,659
				<u>\$474,578,197</u>	<u>\$488,227,659</u>

Sec. 221.30. TARGETED ADDICTION ASSISTANCE FUND

(A) On January 15, 2027, or as soon as possible thereafter, the Attorney General shall certify and remit to the Director of Budget and Management the balance of all proceeds received by the state under the settlement ~~agreement~~ agreements in cases brought by the Attorney General to recompense for damages to the state caused by the opioid crisis, including, but not limited to, the following cases:

(1) ~~State of Ohio v. McKesson Corp., Case~~ *State of Ohio v. McKesson Corp., et. al.*, Madison C.P. No. CVH20180055 (~~C.P. Madison Co.~~, settlement agreement of October 7, 2021);

(2) *State of Ohio v. CVS Health Corporation, et al.*, Franklin C.P. No. 24CV000387 (settlement agreement of December 9, 2022);

(3) *State of Ohio v. Purdue Pharma L.P., et al.*, Ross C.P. No. CV-17 CI000261 (settlement agreement of July 21, 2021);

(4) Any other case brought or joined by the attorney general to recompense for damages to the state by the opioid crisis.

(B) Upon certification, the Director of Budget and Management shall remit the amounts certified to the Targeted Addiction Assistance Fund (Fund 5TZ0), created in section 126.67 of the Revised Code.

Sec. 221.40. OHIO COURTS ~~NETWORK~~ TECHNOLOGY INITIATIVE

Of the foregoing appropriation item 055321, Operating Expenses, ~~\$4,505,000~~ \$3,350,000 in each fiscal year shall be used to fund an initiative by the Attorney General to facilitate the ~~exchange of information and warehousing of data by and between Ohio courts and other justice system partners through the maintenance of an Ohio Courts Network~~ delivery of technology services to courts throughout the state, including the provision of hardware, software, and the development and implementation of educational and training programs for judges and court personnel. Courts and the clerks of the court of common pleas, whether elected or appointed, located in counties with a population of not more than 125,000 according to the most recent federal decennial census, are eligible for funding under the initiative.

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management

shall cancel any existing encumbrances, at the request of the Administrative Director of the Supreme Court of Ohio and the Attorney General, or their designees, against appropriation item 005409, Ohio Courts Technology Initiative, used by the Supreme Court of Ohio, and reestablish them against appropriation item 055321, Operating Expenses. The reestablished encumbrance amounts are hereby appropriated.

On July 1, 2025, or as soon as possible thereafter, the Administrative Director of the Supreme Court of Ohio and the Attorney General, or their designees, shall facilitate the transfer of management and administration of any outstanding grants and all necessary program records or files from the Supreme Court to the Attorney General.

Sec. 229.40. CULTURAL, SPORTS, AND MAJOR SPORTS FACILITIES PERFORMANCE GRANTS

On January 1, 2026, or as soon as possible thereafter, of the unclaimed funds and interest that escheat to the state under division (I) of section 169.08 of the Revised Code, the Director of Commerce shall remit \$1,000,000,000 to the state treasury for deposit into the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1). Notwithstanding section 123.282 or division (I)(4) of section 169.08 of the Revised Code, the remaining portion of the unclaimed funds and interest that escheat to the state on January 1, 2026, shall be deposited into the Ohio Escheatment Fund, which is hereby created in the state treasury. After January 1, 2026, unclaimed funds and interest that escheat to the state shall be deposited into the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1) in accordance with section 123.282 and division (I)(4) of section 169.08 of the Revised Code.

There is hereby appropriated \$1,000,000,000 in fiscal year 2026 to appropriation item 042428, Cultural, Sports, and Major Sports Facilities Performance Grants, from revenues received in the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1). The Office of Budget and Management shall use \$600,000,000 from appropriation item 042428, Cultural, Sports, and Major Sports Facilities Performance Grants, to support construction of a transformational major sports facility mixed-use project pursuant to section 123.281 of the Revised Code that is associated with a Brook Park economic development project, except that no performance grants from appropriation item 042428, Cultural, Sports, and Major Sports Facilities Performance Grants, shall be disbursed prior to February 1, 2026.

Given that the Brook Park economic development project, which is to be located in the territorial boundary of a transformational major sports facility mixed-use project district, will be under construction in calendar years 2026, 2027, and 2028, the General Assembly establishes, in accordance with section 123.28 of the Revised Code, that the base professional sports franchise state tax revenues will be realized and offset by the actual revenues generated each of those years through the continuing economic activity and state taxes levied and realized under Chapters 5739., 5741., 5747., and 5751. of the Revised Code at the stadium in Cleveland. As a result, the simultaneous economic activity and state tax revenues levied and realized under Chapters 5739., 5741., 5747., and