

Executive	As Passed By House	As Passed By Senate
LOCCD38 Prohibition on local regulation of tobacco and nicotine products		
No provision.	No provision.	<p>R.C. 9.681</p> <p>Prohibits local regulation of tobacco products and alternative nicotine products. Prohibits fees, taxes, assessments, and charges on such products other than those expressly authorized by state law (e.g., state and local sales taxes, local cigarette taxes, and state tobacco and vapor products taxes).</p>
LOCCD37 Police officer minimum hiring age		
No provision.	No provision.	<p>R.C. 124.41</p> <p>Lowers the minimum age for a person to be eligible for an original appointment as a police officer from 21 to 18 years old.</p> <p>Fiscal effect: Permissive.</p>
LOCCD25 Competitive bidding thresholds and public improvement contracts		
No provision.	<p>R.C. 153.12, 307.86, 307.861, 308.13, 505.08, 505.37, 505.376, 511.01, 511.12, 515.01, 715.18, 731.141, 735.05, 737.03, 3375.41, 5549.21, 5555.61, 6119.10</p> <p>Increases the statutory competitive bidding thresholds for counties, townships, municipal corporations, libraries, fire and ambulance districts, regional airport authorities, and regional water and sewer districts to \$75,000, through calendar year 2024.</p>	<p>R.C. 153.12, 307.86, 307.861, 308.13, 505.08, 505.37, 505.376, 511.01, 511.12, 515.01, 715.18, 731.141, 735.05, 737.03, 3375.41, 5549.21, 5555.61, 6119.10</p> <p>Same as the House.</p>
No provision.	Increases the competitive bidding thresholds for these entities by three percent annually after calendar year 2024.	Same as the House.
No provision.	Prohibits subdividing contracts or purchases in order to avoid competitive bidding requirements for state and local entities.	Same as the House, but applies only to local entities.
No provision.	Increases the allowable difference between a public improvement project's estimate to the project's contract price from 10% to 20%.	Same as the House, but specifies this allowable cost difference applies only to political subdivision contracts, and not state contracts.

Executive	As Passed By House	As Passed By Senate
	<p>Fiscal effect: Potentially reduces the costs associated with competitively bidding projects for some local entities. The impact on overall contract or project costs no longer subject to competitive bidding under this provision is uncertain.</p>	<p>Fiscal effect: Same as the House.</p>
<p>LOCCD24 County credit cards</p>	<p>R.C. 301.27</p>	<p>R.C. 301.27</p>
<p>No provision.</p>	<p>Allows a county to use its credit card to pay any fees or charges related to state-issued licenses or certificates.</p>	<p>Replaces the House provision with one that requires each county to adopt a policy regarding the use of its credit cards; requires purchases on a county credit card to be for work-related expenses that serve a public purpose; and generally prohibits the use of a county credit card for finance charges, late fees, or sales tax unless approved by the board of county commissioners.</p>
<p>LOCCD22 Township cemetery deeds</p>	<p>R.C. 317.08, 517.07, 517.271</p>	<p>R.C. 317.08, 517.07, 517.271</p>
<p>No provision.</p>	<p>Allows a township to record cemetery lot deeds with the applicable county recorder as an alternative to the township maintaining a book of deeds.</p> <p>Fiscal effect: Provides townships with an alternative way of managing and overseeing cemetery lot records.</p>	<p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>
<p>LOCCD28 Extending county recorder technology fund requests</p>	<p>R.C. 317.321</p>	<p>R.C. 317.321</p>
<p>No provision.</p>	<p>Extends certain provision dates that apply to the diversion of recordation fees from the county general fund to the county recorder technology fund from January 1, 2025, to January 1, 2030.</p>	<p>Same as the House.</p>
<p>No provision.</p>	<p>Extends the period during which a county recorder may submit a second proposal for additional funds from October 1, 2023, to October 1, 2028, similarly enabling a diversion of fee revenue for the same purpose.</p>	<p>Same as the House.</p>

Executive	As Passed By House	As Passed By Senate
	<p>Fiscal effect: Extending these dates diverts additional uncertain amounts of fee revenue from county general funds to the corresponding county recorder’s technology fund. The extended duration of certain approved applications allows recorders to receive up to \$8 of total base recording fees to the county recorder’s technology fund.</p>	<p>Fiscal effect: Same as the House.</p>
<p>LOCCD35 Jail Commissary Fund</p> <p>No provision.</p>	<p>No provision.</p>	<p>R.C. 341.25</p> <p>Permits a sheriff to use profits from a jail commissary fund to pay for construction or renovation of a jail facility to provide medical or mental health services.</p> <p>Fiscal effect: Potential expenditure increase for local jails, up to available revenue.</p>
<p>LOCCD26 New community authorities and townships</p> <p>No provision.</p>	<p>R.C. 349.01, 349.03, 349.04, 349.14</p> <p>Authorizes a township to form a new community authority or delete territory from an existing new community district with the approval of the board of township trustees, rather than the approval of the county commissioners as under current law, if the new community district is comprised of unincorporated territory and located entirely within a township with at least 5,000 people and in a county with a population of at least 200,000 and not more than 400,000 people.</p> <p>Fiscal effect: Gives townships meeting these population and location criteria the ability to oversee development under new community districts.</p>	<p>R.C. 349.01, 349.03, 349.04, 349.14</p> <p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>

Executive	As Passed By House	As Passed By Senate
LOCCD27 Township deputy fiscal officer appointments	<p>R.C. 507.02</p> <p>Clarifies that a board of township trustees may appoint a deputy fiscal officer to act as a fiscal officer, when the office is vacant, until a successor fiscal officer is appointed or elected, rather than until a successor fiscal officer is elected.</p> <p>Fiscal effect: Gives townships the ability to fill fiscal officer vacancies more quickly.</p>	No provision.
LOCCD36 Referendum on township zoning plans	No provision.	<p>R.C. 519.12, 519.25</p> <p>Increases the number of signatures required to place a question of whether to repeal a township zoning plan on the ballot for the electors to vote on from not less than 8% of the total vote cast in that township for all candidates for governor at the most recent general election at which a governor was elected to 25%.</p>
LOCCD32 Public meetings of economic development officials via video or teleconference	No provision.	<p>R.C. 715.693, 1724.11</p> <p>Authorizes a board of directors of a community improvement corporation, a board a directors of a joint economic development zone, and joint economic development review council to hold public meetings by interactive video conference and teleconference.</p>
No provision.	No provision.	<p>Specifies the requirements for these officials to hold a video or teleconference, the same that apply for a port authority to conduct meetings this way under current law.</p>

Executive	As Passed By House	As Passed By Senate
<p>LOCCD31 Municipal notices</p>		
<p>No provision.</p>	<p>No provision.</p>	<p>R.C. 731.21, 731.26, 504.12-504.126, 125.82, and numerous other RC sections</p> <p>Allows a municipality the option to publish the following items on the state's public notice website or on the municipality's website and social media account, rather than only in a newspaper: summaries of each municipal ordinance or resolution and all statements, orders, proclamations, notices, and reports required by law to be published.</p> <p>Fiscal effect: Potentially reduces the costs to municipalities.</p>
<p>LOCCD23 Free assistance dog registration</p>		
<p>No provision.</p>	<p>R.C. 955.011</p> <p>Allows for an assistance dog (guide dog, hearing dog, or service dog) to have been trained by any nonprofit or for profit special agency, instead of requiring that the dog to have been trained only by a nonprofit special agency as under current law, in order for the dog's owner to receive a free permanent registration from the county auditor.</p> <p>Fiscal effect: If more assistance dogs would be eligible for free registration because of this change, there would be some slight loss in fees collected by county auditors.</p>	<p>R.C. 955.011</p> <p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>
<p>LOCCD3 Good Samaritan Law -- immunity from arrest for minor drug possession offense</p>		
<p>R.C. 2925.11</p> <p>Modifies the Good Samaritan Law, which provides immunity from arrest for a minor drug possession offense to a person who seeks medical help for an overdose being experienced by self or another, as follows:</p>	<p>R.C. 2925.11</p> <p>Same as the Executive.</p>	<p>No provision.</p>

Executive	As Passed By House	As Passed By Senate
Removes the requirement that, within 30 days after seeking or obtaining medical assistance, the individual must seek and obtain a screening and receive a referral for treatment from a community addiction services provider.	Same as the Executive.	No provision.
Removes the requirement that, upon the request of a prosecuting attorney, the individual must submit documentation of the above to the prosecuting attorney.	Same as the Executive.	No provision.
Removes the limitation that prohibits a person from being granted immunity more than two times.	Same as the Executive.	No provision.
Removes the provision specifying that the immunity provisions do not compel any protected individual to disclose protected health information in a way that conflicts with the federal Health Insurance Portability and Accountability Act or specified federal regulations.	Same as the Executive.	No provision.
Fiscal effect: Potential minimal impact on local criminal justice systems. Potential indirect effect that increases drug-related medical emergency costs for government-owned hospitals and the Medicaid Program for medical or substance treatment reimbursements or payments.	Fiscal effect: Same as the Executive.	
LOCCD4 Minimum age to sell tobacco products		
R.C. 2927.02	R.C. 2927.02	R.C. 2927.02
Expands the offense of illegal distribution of cigarettes, other tobacco products, or alternative nicotine products by prohibiting an individual under age 18 from selling any such product. Makes the first violation a fourth degree misdemeanor and subsequent violations a third degree misdemeanor.	Same as the Executive.	Same as the Executive.
Fiscal effect: Potential minimal impact on local criminal justice systems. Potential minimal gain in state and local court cost, fee, and fine revenue.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	As Passed By Senate
<p>LOCCD8 Prohibit shipment of vapor products and electronic smoking devices to unauthorized persons</p> <p>R.C. 2927.02, 2927.023</p> <p>Prohibits the shipment of vapor products and electronic smoking devices to persons other than licensed vapor distributors, unlicensed vapor retailers (if the tax levied by continuing law has already been paid), operators of customs bonded warehouses, and state and federal government agencies or employees (a similar prohibition applies to the shipment of cigarettes under continuing law).</p> <p>Requires a court to impose a fine of up to \$1,000 for each violation.</p> <p>Fiscal effect: Potential minimal impact on local criminal justice systems. Potential minimal gain in state court cost revenue.</p>	<p>R.C. 2927.02, 2927.023</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>R.C. 2927.023</p> <p>Same as the Executive, but conforms the provision to the bill's requirement that all vapor retailers be licensed (TAXCD97), by authorizing shipment to licensed vapor retailers and distributors.</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>
<p>LOCCD30 Public inspection of ballot drop box surveillance</p> <p>No provision.</p> <p>No provision.</p>	<p>R.C. 3509.05</p> <p>Repeals a requirement that the video recordings of video surveillance of secure ballot drop boxes be available for public inspection immediately upon request. Instead, specifies that the video recordings be made available upon request in accordance with the procedures under the Public Records Act.</p> <p>Extends the time by which each day's video recordings of video surveillance must be made available on the internet for streaming or downloading from within 24 hours to within 72 hours after the video ends.</p>	<p>No provision.</p> <p>No provision.</p>

Executive	As Passed By House	As Passed By Senate
LOCCD29 Residency requirements for county political party central committee		
No provision.	<p>R.C. 3517.02, 3517.03</p> <p>Allows a major political party's county central committee to adopt a bylaw that specifies that a person who is appointed to fill a vacancy on the committee is not required to be a resident of the precinct the person is to represent, so long as the appointee is a resident of the township or municipality in which the precinct is located. Specifies that a person appointed under such a bylaw has the same duties and privileges as a member of the committee who resides in the precinct the member represents.</p>	No provision.
No provision.	<p>Requires the committee to file a copy of its updated constitution and bylaws with the applicable board of elections.</p> <p>Fiscal effect: None.</p>	No provision.
LOCCD2 Indigent drivers alcohol treatment funds		
R.C. 4511.191, 4510.43, 4510.45	R.C. 4511.191, 4510.43, 4510.45	
<p>Allows a court to spend any money in a county indigent drivers alcohol treatment fund (IDATF), county juvenile IDATF, or municipal IDATF, rather than only surplus money as in current law, for substance abuse disorder assessments and addiction services, and transportation to those assessments and services, for any indigent person convicted of a criminal offense, adjudicated a delinquent child, or found to be a juvenile traffic offender when substance abuse was a contributing factor, as well as those convicted of OVI (operating a vehicle while impaired).</p>	<p>Same as the Executive.</p>	No provision.
<p>Adds recovery supports as a service that may be funded for offenders specified above.</p>	<p>Same as the Executive.</p>	No provision.

Executive	As Passed By House	As Passed By Senate
Eliminates a requirement that a reasonable amount (not to exceed 5%) of an IDATF must be paid to the alcohol, drug addiction, and mental health services (ADAMHS) board for administering treatment.	Same as the Executive.	No provision.
Eliminates a requirement that courts identify and refer non-certified community addiction services providers seeking surplus funding from an IDATF and associated referral procedures.	Same as the Executive.	No provision.
Regarding the required annual report concerning IDATF funds:	Same as the Executive.	No provision.
(1) Requires each court to annually report certain IDATF information (including fund balances and the number of indigent persons served) to the ADAMHS board, rather than requiring the board to prepare the report and submit it to OhioMHAS.	(1) Same as the Executive.	(1) No provision.
(2) Requires ADAMHS boards to compile the IDATF information from each court into an annual report and submit it to OhioMHAS.	(2) Same as the Executive.	(2) No provision.
Fiscal effect: A court would be allowed to spend money on the abovementioned services if funds are more than sufficient to satisfy the purpose of the fund. ADAMHS boards could realize costs to compile information for the report.	Fiscal effect: Same as the Executive.	
LOCCD34 Municipal rental property registries		
No provision.	No provision.	<p>R.C. 5323.10</p> <p>Prohibits a municipal corporation that creates or maintains a registry of rental property, rental property tenants, or rental property owners from using state funds or charging a fee to support the registry.</p> <p>Fiscal effect: Limits the way cities may fund rental property registration programs.</p>

Executive	As Passed By House	As Passed By Senate
<p>LOCCD19 OWDA salary increase</p> <p>No provision.</p>	<p>R.C. 6121.02</p> <p>Increases, from \$5,000 to \$7,500, the annual salary of the five members of the Ohio Water Development Authority (OWDA) who are appointed by the Governor.</p> <p>Fiscal effect: OWDA will incur a \$12,500 per year increase in compensation costs. OWDA operations are primarily funded by loan income and administrative fees from water development and solid waste projects. Currently, OWDA does not receive any GRF or non-GRF appropriations.</p>	<p>No provision.</p>
<p>LOCCD1 Drainage Assessment Fund</p> <p>R.C. 6131.43, 6133.15 (repealed)</p> <p>Abolishes the Drainage Assessment Fund, which was, but is no longer, used to pay each state agency's share of local drainage assessments made under the county ditch laws.</p> <p>Fiscal effect: None. Agency's pay their share of local drainage assessments under appropriations from their regular operating funds.</p>	<p>R.C. 6131.43, 6133.15 (repealed)</p> <p>Same as the Executive.</p>	<p>R.C. 6131.43, 6133.15 (repealed)</p> <p>Same as the Executive.</p>

Executive	As Passed By House	As Passed By Senate
<p>AGOCD33 Crime victim property retrieval fees</p>	<p>R.C. 2930.11</p> <p>Prohibits a law enforcement agency from requiring a crime victim to pay any fee for the retrieval of the crime victim's property that was taken during the course of an investigation.</p> <p>Fiscal effect: Any law enforcement agency currently charging a fee to crime victims for the retrieval of the crime victim's property will see a reduction in fee revenues.</p>	<p>R.C. 2930.11</p> <p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>
<p>No provision.</p>		

Executive	As Passed By House	As Passed By Senate
AUDCD10 Fraud training and reporting		
No provision.	No provision.	<p>R.C. 4113.52, 117.103 and 126.47</p> <p>Requires the AOS to create training material detailing Ohio's fraud-reporting system and the means of reporting fraud, waste, and abuse.</p>
No provision.	No provision.	<p>Requires DAS to administer the training material to each state employee, statewide elected official, and member of the General Assembly and requires the AOS to provide the training material to elected officials and employees of a political subdivision. Requires (1) current employees and elected officials to complete the training within 90 days of a date specified by the AOS unless they can show good cause for not being able to do so, (2) new employees or elected officials to confirm receipt of the training material within 30 days after taking office or beginning of their employment, and (3) all employees and elected officials to undergo training every four years after that.</p>
No provision.	No provision.	<p>Requires certain elected or appointed officials who become aware of fraud, theft in office, or misuse or misappropriation of public money to timely notify the AOS through the fraud-reporting system or other means. Specifies, however, that a prosecuting attorney, law director, village solicitor or similar chief legal officer, as well as employees of those offices, do not have an express statutory duty to report via the AOS's fraud reporting system.</p>
No provision.	No provision.	<p>Requires the AOS to promptly notify the prosecuting attorney, law director, village solicitor, or similar chief legal officer of a municipality if a report involves probable theft or fraud, unless any of these officials is the perpetrator.</p>

Executive	As Passed By House	As Passed By Senate
No provision.	No provision.	<p>Permits OBM's Office of Internal Audit to consult with the AOS about any reports the Office receives from classified or unclassified employees about violations of state or federal laws and regulations or misuse of public resources. Permits the Office to share written reports with the AOS upon request, and specifies that these reports are not public records under the Public Records Law.</p> <p>Fiscal effect: AUD will incur minimal costs primarily under GRF ALI 070404, Fraud/Corruption Audits and Investigations, to create training materials. DAS will incur minimal costs under Fund 1250 ALI 100622, Human Resources Division – Operating, to distribute these materials.</p>

Executive	As Passed By House	As Passed By Senate
COMCD29 Coordinated enforcement of Ohio Fire and Building Codes		
No provision.	<p>R.C. 3737.83, 3737.062, Sections 110.20, 110.21</p> <p>Requires the State Fire Marshal to exclude an exterior patio that has a means of egress on at least three sides or within fifty feet of an open side compliant with the Americans with Disabilities Act in establishing occupant load for a building.</p>	<p>R.C. 3737.83, 3737.062, Sections 110.20, 110.21</p> <p>Same as the House.</p>
No provision.	<p>Requires the COM Director, State Fire Marshal, COM Board of Building Standards, and a representative of local building departments to develop guidelines for the enforcement of the Ohio Building Code and Fire Code in a coordinated manner.</p>	Same as the House.
No provision.	<p>Specifies that rules adopted under this provision are exempt from the law requiring reductions in regulatory restrictions.</p> <p>Fiscal effect: Minimal administrative costs to develop guidelines for enforcement.</p>	<p>No provision.</p> <p>Fiscal effect: Same as the House.</p>
COMCD32 Temporary fire and building permits		
No provision.	<p>R.C. 3737.833, 3781.032</p> <p>Allows a retail establishment to obtain a temporary fire or building permit lasting 14 days in the event the local fire or building code official is unavailable to conduct an inspection or issue a permit for longer than five business days.</p> <p>Fiscal effect: None.</p>	<p>R.C. 3737.833, 3781.032</p> <p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>
COMCD30 Right-to-list home sale agreements		
No provision.	<p>R.C. 5301.94, 317.13, 4735.01, 4735.18</p> <p>Prohibits right-to-list service agreements, whereby the owner of residential real estate agrees to allow another person to list the real estate for sale at a future date in exchange for consideration, if the agreement runs with the land or otherwise purports to bind future owners or the agreement purports to be a lien, encumbrance, or other security interest.</p>	<p>R.C. 5301.94, 317.13, 4735.01, 4735.18</p> <p>Same as the House.</p>

Executive	As Passed By House	As Passed By Senate
No provision.	<p>Declares that such agreements that are entered into, modified, or extended after the effective date of the provision are void and unenforceable, and are unfair or deceptive acts under the Consumer Sales Practices Act.</p> <p>Fiscal effect: Potential minimal administrative costs for courts of common pleas and county recorders.</p>	<p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>

Executive	As Passed By House	As Passed By Senate
DEVCD76 Welcome Home Ohio Program		<p>R.C. 122.631, 122.632, 122.633, 5726.98, 5747.98; 2329.261, and 2329.27; 2329.313 (removed)</p>
No provision.	No provision.	Creates the Welcome Home Ohio Program under DEV, which does the following:
No provision.	No provision.	(1) Allows the DEV Director to administer a grant program by which land banks may apply for funds to purchase certain residential property;
No provision.	No provision.	(2) Authorizes the DEV Director to administer a grant program by which land banks may apply for funds to rehabilitate or construct residential property held by the land bank, up to \$30,000, for income-restricted owner occupancy;
No provision.	No provision.	(3) Authorizes the DEV Director to issue up to \$25 million in tax credit certificates in each of FY 2024 and FY 2025 (see TAXCD88).
No provision.	No provision.	Authorizes the DEV Director to adopt rules to administer each facet of the Program described above.
No provision.	No provision.	Prescribes the following for property that has benefited from the two grants or tax credit under the WHO program: (1) prohibits renting any part of the property to another individual to use as a residence during a five-year sale prohibition period following the property's occupancy, (2) requires annual certification, during the five-year sale prohibition period, that the purchaser still owns and occupies the property and has not rented any part of it to another individual for use as a residence, and (3) requires that, when a home that is awarded a grant or tax credit is sold, the land bank or eligible developer to report it to DEV.

Executive	As Passed By House	As Passed By Senate
No provision.	No provision.	Requires DEV to maintain a confidential list of homes that are subject to the 20-year affordability deed restrictions required as a condition of receiving a grant or tax credit under the WHO program.
No provision.	No provision.	<p>Requires the levying officer to notify land banks when residential properties are offered for sale at public auction and post information about those properties on a website.</p> <p>Fiscal effect: The bill transfers \$100.0 million from the FY 2023 GRF ending balance to the Welcome Home Ohio Fund (Fund 5AP1) (see OBMCD38). The bill appropriates \$50.0 million in each of FY 2024 and FY 2025 for the grant programs under Fund 5AP1 ALI 1956H3, Welcome Home Ohio Program (see DEVCD77).</p>

Executive	As Passed By House	As Passed By Senate
FCCCD14 Jail facility construction funding	R.C. 342., 5705.234	
No provision.	Creates a financing system for the state to aid counties in constructing or renovating county jail facilities.	No provision.
No provision.	Requires TAX biennially to rank all counties, after which OFCC invites certain low ranking counties to apply and conducts an on-site assessment of existing jail facilities to determine need.	No provision.
No provision.	Requires OFCC to approve a project only if the project conforms to DRC standards and keeps with the county's needs as determined by the assessment, and the county can prove it can generate adequate revenue to fund the county's share of the basic project cost, and its operations and maintenance.	No provision.
No provision.	Specifies the means by which a county may generate revenue for its share of the project cost, and prohibits counties from submitting, as evidence of adequate funding, any proposal to rent any portion of the jail facility to other political subdivisions.	No provision.
No provision.	Sets a county's share at 1% of the basic project cost times the percentile in which the county ranks according to OFCC's funding formula, with a cap at 75%. Requires the Controlling Board to approve or reject OFCC's determination, the amount of the state's share of the basic project cost, and the amount of the state's share to be encumbered in the current fiscal year.	No provision.
No provision.	Prohibits the Controlling Board from approving a project if the county had a project approved in the last 20 years, unless the county demonstrates an exceptional increase in need.	No provision.
No provision.	Requires, if the county has met its share of the basic project cost, OFCC to enter an agreement with the board of county commissioners or the multicounty jail facilities construction commission (MCJFC), and specifies its terms.	No provision.

Executive	As Passed By House	As Passed By Senate
No provision.	Requires the board of county commissioners or MCJFC, after entering the agreement, and if applicable, to issue bonds or notes in anticipation of the agreement.	No provision.
No provision.	Requires the board or MCJFC to employ a qualified professional to prepare data the board or MCJFC, and OFCC consider necessary for the project.	No provision.
No provision.	Requires, if the proposed facility is located within one mile of a state route or highway, the plans also be approved by the ODOT Director.	No provision.
No provision.	Requires the board or MCJFC to advertise for construction bids using competitive bidding and award the lowest responsible and responsive bidder within 60 days of advertising, and requires that bidder to accept the contract within 10 days of the award.	No provision.
No provision.	Allows the board or MCJFC to reject all bids and readvertise, with OFCC permission.	No provision.
No provision.	Requires OFCC to determine the amount of appropriations to be encumbered for any project, based on its estimated construction schedule for that year.	No provision.
No provision.	Requires OFCC to grant ongoing projects priority for state funds over projects seeking initial state funding.	No provision.
No provision.	Requires the county auditor to disburse county project construction funds upon the approval of OFCC, which then must issue vouchers against the fund as required.	No provision.
No provision.	Allows the board of county commissioners to use all or part of the fund's investment earnings that are attributable to the county's contribution to pay the cost of jail facilities, which are not part of the basic project cost.	No provision.

Executive	As Passed By House	As Passed By Senate
No provision.	Requires, after project completion, any remaining investment earnings to be retained in the county construction fund or transferred to a project maintenance fund, the county's permanent improvement fund, or OFCC, as appropriate.	No provision.
No provision.	Permits multiple counties to form a MCJFC, approved by OFCC, and build a multi-county jail facility.	No provision.
No provision.	Provides that if the voters of one of the counties in a MCJFC fail to approve the funds for that county's portion, the other contracting counties are not obliged to pay it.	No provision.
No provision.	Creates the Jail Facility Building Fund in the state treasury.	No provision.
No provision.	States that OFCC has an interest in real property purchased with moneys in the county's project construction fund until obligations are no longer outstanding.	No provision.
No provision.	Requires OFCC to issue a certificate of completion upon project completion, and certification that the project meets the state's minimum standards.	No provision.
No provision.	Establishes the corrective action program to provide funding for the correction of defective or omitted work.	No provision.

Executive

As Passed By House

As Passed By Senate

Fiscal effect: The fiscal impact will depend on how much money is transferred or appropriated to the Jail Facility Building Fund by the General Assembly and any grants, gifts, or contributions received by OFCC. Counties receiving a minimum of 25% state funding through the jail construction funding process could save between \$2.3 million and \$6.9 million for the construction of a 100-bed facility. A portion of moneys appropriated from the fund may be used to cover costs incurred by OFCC to evaluate county needs, manage projects, and to perform and manage needs assessments, all of which may require additional resources, staff, or both. The bill authorizes counties, with voter approval, to levy property taxes for jail operation and debt service on bonds for jail construction.

Executive	As Passed By House	As Passed By Senate
<p>GOVCD3 Electronic notification, meeting, and data storage law changes</p>	<p>Section: 130.20, 130.21 to 130.28; numerous R.C. sections</p>	<p>Section: 130.20, 130.21 to 130.28; numerous R.C. sections</p>
<p>Implements a 2020 initiative of the Common Sense Initiative to make changes throughout the Revised Code to partly reflect the advancements in technology related to notifications, meetings, data storage, and certain other government functions. (For more detailed analysis of these changes, please see the Electronic Notification and Meetings section (pages 311-338) of the LSC Bill Analysis for H.B. 33.)</p>	<p>Same as the Executive.</p>	<p>Same as the Executive, with technical changes.</p>
<p>Makes specific changes, including removal of obsolete provisions, to facilitate the use of electronic communications, including websites, in the daily operations for the following entities: CAC, COM, DODD, ODE, Ohio EPA, INS, ODJFS, ODPS, PUCO, TAX, ODOT, and ODWIS.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive, with technical changes.</p>
<p>Modifies the type of communication media through which a required notice of events or services may be made by generally adding the option of electronic, including email, delivery or mail delivery by a commercial/common carrier and removing the outdated telegraph method for the following entities: CEB, CAC, COM, ODE, Ohio EPA, ODJFS, ODM, ODNR, PUCO, DRC, ODWIS, and municipalities.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive, with technical changes.</p>
<p>Permits meeting via electronic means, instead of in-person meetings, on specified matters provided that the meetings still allow for interactive public attendance for the following entities: Ohio Advisory Council for the Aging, Internet- or computer-based community schools, school districts or other public schools, ODPS-Register of Motor Vehicles, counties, townships, and municipalities.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive, with technical changes.</p>

Executive	As Passed By House	As Passed By Senate
<p>Permits or requires the establishment of electronic means of submission for such services as licensure, approvals, and other by the following entities: ODNR’s Division of Oil and Gas Resources Management, school districts, ODE, solid waste management districts, and courts of record.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive, with technical changes.</p>
<p>Modifies or removes references related to creating or retaining stenographic records of certain proceedings for the following entities: COM, ODNR, ODE, school districts, Ohio EPA, and ODWIS.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive, with technical changes.</p>
<p>Fiscal effect: TAX has estimated savings of approximately \$3.4 million per year for the agency. Ohio EPA has estimated annual savings of over \$750,000. Other affected state agencies will also likely realize some administrative cost savings as will affected local governments.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Executive.</p>

Executive	As Passed By House	As Passed By Senate
<p>INSCD4 Coverage for donor breast milk and milk fortifier</p>	<p>R.C. 3902.63</p> <p>Requires health insurance plans to cover medically necessary pasteurized donor human milk and human milk fortifiers for inpatient and home use under certain circumstances. Allows the Superintendent of Insurance to adopt rules to implement the requirement.</p> <p>Fiscal effect: The required coverage may increase costs to the state’s health benefit plans and local governments to provide health benefits to employees and their dependents. Any political subdivision that already complies with the requirement would experience no cost increase.</p>	<p>No provision.</p>
<p>INSCD5 Mine subsidence insurance</p>	<p>No provision.</p> <p>No provision.</p>	<p>R.C. 3929.56</p> <p>Allows a board of county commissioners, in a county where insurers are required to offer mine subsidence insurance under existing law, to adopt a resolution requiring such insurers to include mine subsidence insurance coverage provided by the Ohio Mine Subsidence Underwriting Association. Specifies that insurers must provide the coverage beginning either on or before the date specified in the resolution or on July 1st of the first year that begins after the resolution was adopted, whichever is later.</p> <p>Specifies that, if the board of county commissioners rescinds the requirement, insurers must cease requiring the coverage and instead offer the coverage as an option, on or before the date specified in the rescinding resolution, or July 1 of the first year that begins after the resolution was adopted, whichever is later.</p>

Executive	As Passed By House	As Passed By Senate
No provision.	No provision.	<p data-bbox="1800 219 2655 407">Requires the board of county commissioners to promptly send a copy of either such resolution to the Director of Natural Resources and the Superintendent of Insurance. Requires the Director and Superintendent to post the resolution on their respective websites.</p> <p data-bbox="1800 427 2655 613">Fiscal effect: May minimally increase certain counties' administrative costs. The provision allows a board of county commissioners in Delaware, Erie, Geauga, Lake, Licking, Medina, Ottawa, Portage, Preble, Summit, or Wayne County to adopt such resolution.</p>

Executive	As Passed By House	As Passed By Senate
<p>JSCCD16 Appeals of administrative orders</p>	<p>No provision.</p>	<p>R.C. 119.12, 124.34, 956.11, 956.15, 3794.09, 3901.321, 3913.13, 3913.23, 5101.35, 5164.38, and Section 701.130</p> <p>Modifies current law by generally providing that a party adversely affected by an order of an agency may appeal the order to the court of common pleas of the county in which the place of business of the party is located or the county in which the party is a resident, eliminating current law that directs certain appeals to the Franklin County Court of Common Pleas.</p> <p>Fiscal effect: Potential decrease in the number of administrative appeals and related expenses in the Franklin County Court of Common Pleas and the Tenth District Court of Appeals and increase in the number of appeals and related expenses in other courts of common pleas and other courts of appeals. Likely increase in travel-related costs for state agencies and the Attorney General to appear in person at appeals hearings in counties outside of Franklin County.</p>
<p>JSCCD17 No claim preclusion in zoning appeals</p>	<p>No provision.</p>	<p>R.C. 303.65, 519.26, and 713.16</p> <p>Provides that a final judgment on the merits by a court pursuant to its power of review of administrative orders on claims brought under the law regarding county rural zoning or the renewal of slums and blighted areas in a county, the Township Zoning Law, or the law regarding municipal zoning, regional and county planning commissions, or interstate regional planning commissions does not preclude later claims for damages.</p> <p>Fiscal effect: Potential increase in expenses for trial courts if additional claims for damages are filed which may be offset somewhat by revenues in the form of court costs and fees.</p>

Executive	As Passed By House	As Passed By Senate
<p>JSCCD15 Changes related to S.B. 288 of the 134th General Assembly</p>		<p>R.C. 2930.20, 2743.671, 2907.13, 2907.231, 2925.11, 2929.20, 2930.06, 2930.171, 2935.10, 2953.31, 2953.32, 2953.33, 2953.34, 2953.39, 2967.131, 2967.26, 4511.204, 4731.862</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Makes a series of changes to the Criminal Code to correct inconsistencies, ambiguities, oversights, and technical issues created by the passage of S.B. 288 of the 134th General Assembly. Fiscal effect: Minimal.</p>

Executive	As Passed By House	As Passed By Senate
<p>PENCD4 Contribution based benefit cap for SERS retirement benefits</p>		<p>R.C. 3309.363</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Requires the School Employees Retirement System (SERS) Board to establish the "contribution based benefit cap" (CBBC), a limit on the retirement allowance a member may receive.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Requires the SERS Board, beginning on and after August 1, 2024, before paying a retirement allowance to calculate a member's CBBC based on the contributions the member has made converted to an annuity and multiplied by a number designated by the Board (the CBBC factor) and reduce the member's retirement allowance to an amount equal to the member's CBBC if the retirement allowance would exceed the CBBC.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Applies the CBBC to retirement allowances and to survivor benefits that are based on retirement allowances.</p> <p>Fiscal effect: No direct fiscal effect on the state or political subdivisions. However, the requirements would likely limit the amount of benefits an SERS member may receive after August 1, 2024, and it may reduce SERS future liabilities.</p>

Executive	As Passed By House	As Passed By Senate
<p>PUBCD7 Indigent defense reimbursement</p>	<p>R.C. 120.34, 120.04, 120.06, 120.08, 120.33</p>	
<p>No provision.</p>	<p>Permits that reimbursements made to counties by OPD for indigent defense may be capped at rates specified by the General Assembly.</p>	<p>No provision.</p>
<p>No provision.</p>	<p>Requires OPD to prioritize reimbursement to counties that contract with OPD before the remainder of reimbursement funds are allocated proportionally to counties that do not contract with OPD for indigent defense.</p>	<p>No provision.</p>
<p>No provision.</p>	<p>Allows OPD to use up to 10% of the amount received pursuant to an indigent defense contract with a county public defender commission, a joint county public defender commission, or a board of county commissioners, to provide administrative or other personnel, equipment, and facilities necessary to support OPD in that county or region.</p> <p>Fiscal effect: The ability to cap and modify reimbursement costs may shift any exceeding costs away from OPD and to local counties. Related entry PUBCD2 caps the rate at an hourly rate not to exceed whichever is greater: \$75 per hour, or the rate established by the county as of April 1, 2023, for FY 2024 and FY 2025.</p>	<p>No provision.</p>
<p>PUBCD2 County reimbursement - Indigent defense support</p>		
<p>Section: 371.10</p>	<p>Section: 371.10</p>	<p>Section: 371.10</p>
<p>Requires GRF ALI 019501, County Reimbursement, to reimburse counties for the costs of operating county public defender offices, joint county public defender offices and county appointed counsel systems, the counties' costs and expenses of conducting the defense in capital cases, the counties' costs and expenses of appointed counsel, and any other costs to provide legal representation to indigent persons.</p>	<p>Same as the Executive, but caps reimbursement of county costs at an hourly rate not to exceed whichever is greater: \$75 per hour, or the rate established by the county as of April 1, 2023, pursuant to continuing law during the FY 2024 - FY 2025 biennium.</p>	<p>Same as the Executive.</p>

Executive	As Passed By House	As Passed By Senate
No provision.	Adds intent language stating that the intent of the General Assembly is to stabilize costs while allowing the task force established in H.B. 150 of the 134th General Assembly to issue its report regarding a study of indigent defense.	No provision.

Executive	As Passed By House	As Passed By Senate
<p>DPSCD30 Specific investigatory work product</p>		
<p>R.C. 149.43</p>	<p>R.C. 149.43</p>	<p>R.C. 149.43</p>
<p>Defines “specific investigatory work product,” which under continuing law is exempt from public disclosure under the Public Records Law, as any record, thing, or item that documents the independent thought processes, factual findings, mental impressions, theories, strategies, opinions, or analyses of an investigating officer, agent of an investigative agency, or a prosecuting attorney, including (a) any documents and evidence collected, (b) written or recorded interviews or statements or notes, (c) lab results, or preliminary lab results, and, (d) other internal memoranda or items created during any point of an investigation, but not including basic information regarding date, time, address, and type of incident.</p>	<p>Same as the Executive, but removes prosecuting attorneys from the list of entities included in the definition of "specific investigatory work product."</p>	<p>Same as the House.</p>
<p>No provision.</p>	<p>Defines "attorney work product record," which the bill exempts from public disclosure under the Public Records Law at any time, as any record that documents the independent thought processes, mental impressions, legal theories, strategies, opinions, analysis, or reasoning of an attorney for the state including reports, memoranda, or other internal documents made by a prosecuting attorney, or the prosecuting attorney's agent, in connection with the investigation or prosecution of a case.</p>	<p>Same as the House.</p>
<p>No provision.</p>	<p>Clarifies that trial preparation records are exempt from the Public Records Law until after the conclusion of all direct appeals or, if no appeal is filed, at the expiration of the time during which an appeal may be filed.</p>	<p>Same as the House.</p>
<p>Fiscal effect: Potential administrative cost savings if certain documents are no longer required to be released as part of a public records request due to an exemption under the public records law.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Executive.</p>

Executive	As Passed By House	As Passed By Senate
<p>DPSCD24 School emergency management plans and security records</p>		
<p>R.C. 5502.262</p>	<p>R.C. 5502.262</p>	<p>R.C. 5502.262</p>
<p>Extends the annual deadline for a school administrator to submit the school district's or school's emergency management plan to the ODPS Director from July 1 to September 1.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>
<p>Specifies that all records related to a school's emergency management plan and emergency management tests are security records and are not subject to Ohio's public records laws.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>
<p>Fiscal effect: Potential negligible decrease in the number of public records requests that require a response, as emergency management plans and some related information are already exempt from the public records law.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Executive.</p>

Executive	As Passed By House	As Passed By Senate
-----------	--------------------	---------------------

DRCCD13 Offense of “engaging in prostitution with a person with a developmental disability”

R.C. 2907.231

Creates the offense of “engaging in prostitution with a person with a developmental disability” and makes a violation a third degree felony (under current law a violation of the offense of engaging in prostitution is a first degree misdemeanor).

No provision.

No provision.

Defines “person with a developmental disability” as a person whose ability to resist or consent to an act is substantially impaired because of a mental or physical condition or because of advanced age.

No provision.

No provision.

Prohibits a person from recklessly inducing, enticing, or procuring another to engage in sexual activity for hire in exchange for the person giving anything of value to the other person if the other person is a person with a developmental disability and the offender knows or has reasonable cause to believe that the other person is a person with a developmental disability.

No provision.

No provision.

Fiscal effect: None. Already enacted in S.B. 288 of the 134th G.A.

DRCCD12 Disability intimidation

R.C. 2927.12

Creates the offense of “disability intimidation” and makes a violation an offense of the next higher degree than the offense the commission of which is a necessary element of disability intimidation.

R.C. 2927.12

Same as the Executive.

No provision.

Executive	As Passed By House	As Passed By Senate
<p>Defines the term “disability” as a physical or mental impairment that substantially limits one or more major life activities, including the functions of caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning, and working; a record of a physical or mental impairment; or being regarded as having a physical or mental impairment.</p>	<p>Same as the Executive.</p>	<p>No provision.</p>
<p>Prohibits a person from committing aggravated menacing, menacing, criminal damaging or endangering, criminal mischief, or specified prohibited telecommunications harassment conduct by reason of the disability of another person or group of persons if the other person is a person with a disability, the person knows or reasonably should know that the other person is a person with a disability, and it is the person's specific purpose to commit the offense against a person with a disability.</p>	<p>Same as the Executive.</p>	<p>No provision.</p>
<p>Fiscal effect: Minimal impact on state and local criminal justice systems.</p>	<p>Fiscal effect: Same as the Executive.</p>	
<p>DRCCD8 Targeted Community Alternatives to Prison (T-CAP) Program</p>		
<p>R.C. 2929.34, 5149.38</p>	<p>R.C. 2929.34, 5149.38</p>	<p>R.C. 2929.34, 5149.38</p>
<p>Permits a voluntary county to participate in the Targeted Community Alternatives to Prison (T-CAP) Program by submitting a memorandum of understanding (MOU), either as a single county or jointly with other counties, to DRC for approval.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>
<p>Requires DRC to establish deadlines for a voluntary county to indicate the voluntary county’s participation in the T-CAP Program before each state fiscal biennium.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>
<p>Requires DRC, in reviewing a submitted MOU, to prioritize a voluntary county that has previously been a voluntary county.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>

Executive	As Passed By House	As Passed By Senate
Permits DRC to review a MOU for a new voluntary county if the General Assembly has appropriated sufficient funds for that purpose.	Same as the Executive.	Same as the Executive.
Changes the program name “Targeting Community Alternatives to Prison” to “Targeted Community Alternatives to Prison.”	Same as the Executive.	Same as the Executive.
Fiscal effect: Certain counties could receive more or less funding than otherwise may have been the case under current law and practice.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
DRCCD14 Full Parole Board hearings		
R.C. 5149.101	R.C. 5149.101	R.C. 5149.101
Removes: (a) the ability for a Board hearing officer, a Board member, or the Office of Victims’ Services to petition the Board for a full Parole Board hearing that relates to the proposed parole or re-parole of a prisoner, including when the offense was committed by a minor, and (b) the requirement that, at such a meeting of the Board at which a majority of members are present, the majority of those present determine whether a full Board meeting will be held.	Same as the Executive.	Same as the Executive.
Provides that, if a victim of aggravated murder, murder, a felony offense of violence of the first, second, or third degree, or an offense punished by a sentence of life imprisonment, the victim’s representative, or specified family members of the victim (spouse, parent/parents, sibling, or child/children) requests a full Board hearing that relates to the proposed parole or re-parole of a prisoner that committed the violation, it must be through the Office of Victims’ Services (current law does not specify to whom such a request is to be made).	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Passed By Senate
<p>Permits family members of the victim not specified above to request, through the Office of Victims’ Services, for the Board to hold a full Board hearing that relates to the proposed parole or re-parole of a person who committed aggravated murder, murder, a felony offense of violence of the first, second, or third degree, or an offense punished by a sentence of life imprisonment, and if such a request is made, requires the majority of those present at the Board meeting to determine whether a full Board hearing will be held.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>
<p>Permits the prosecuting attorney to submit a request directly to the Board to hold a full Board hearing that relates to the proposed parole or re-parole of a person who committed aggravated murder, murder, a felony offense of violence of the first, second, or third degree, or an offense punished by a sentence of life imprisonment, and requires the Board to hold a full Board hearing.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>
<p>Allows the State Public Defender, when designated by DRC, to appear at a full Board hearing and to give testimony or to submit a written statement (unchanged is current law that requires the Board to permit counsel or another person designated by the prisoner as a representative to appear and to give testimony or to submit a written statement).</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>
<p>Fiscal effect: None, as largely codifies current practice.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Executive.</p>

Executive

As Passed By House

As Passed By Senate

DRCCD18 Local Jail Grants

No provision.

Section: 383.10

Requires DRC: (1) to use Fund 5ZQ0 ALI 501505, Local Jail Grants, to provide grants for county jail construction and renovation projects, and (2) to accept and review applications and designate the projects involving the construction and renovation of county jails in the same manner as DRC administers funds appropriated for the same purpose from the Adult Correctional Building Fund. Permits DRC to consider applications for the reimbursement of county jail construction and renovation project expenditures that were incurred on or after July 1, 2021.

Section: 383.10

Replaces the House provision with one that: (1) requires the appropriation to be used for construction and renovation of county jails, (2) requires DRC to designate the projects involving the construction and renovation of county jails, (3) permits DRC to review and approve the renovation and construction of projects for which funds are provided, (4) requires DRC to adopt guidelines to accept and review applications and designate projects, and (5) requires DRC to prioritize applications and projects based on certain specified criteria.

Executive	As Passed By House	As Passed By Senate
SOSCD17 August Special Election		
No provision.	No provision.	<p>Section: 395.10, 395.20</p> <p>Requires Fund 5FG0 ALI 050620, BOE Reimbursement and Education, to be used to pay the costs associated with conducting a special election on August 8, 2023.</p>
No provision.	No provision.	<p>Requires the OBM Director to transfer cash equal to the unexpended, unencumbered portion of the appropriation remaining on December 31, 2023 to the GRF.</p>
No provision.	No provision.	<p>Specifies that the funding available in DPF ALI 050620 BOE Reimbursement and Education, be used under the direction of the SOS and to pay only the actual costs of conducting the August 8, 2023 election.</p> <p>Fiscal effect: The appropriation is supported by a cash transfer of \$11.3 million from the ending FY 2023 GRF balance (see OBMCD38).</p>

Executive	As Passed By House	As Passed By Senate
-----------	--------------------	---------------------

Cigarette Taxes

TAXCD64 Refund on bad debts for cigarette, tobacco, and vapor products

	R.C. 5743.06, 5743.53; Section 803.150	R.C. 5743.06, 5743.53; Section 803.150
No provision.	Allows a wholesaler or distributor to obtain a refund of excise taxes on cigarettes, other tobacco products, and nicotine vapor products remitted on bad debts arising from the sale of those products and charged off on or after January 1, 2024.	Same as the House.
No provision.	<p>Exempts rules adopted to administer these provisions from limitations imposed by S.B. 9 of the 134th G.A. to reduce regulatory restrictions.</p> <p>Fiscal effect: Reduces GRF revenue by an uncertain amount, likely hundreds of thousands of dollars annually, and varying considerably from year to year. The revenue losses will lower amounts distributed to counties, municipalities, and townships through the Local Government Fund (LGF, Fund 7069), and to public libraries through the Public Library Fund (PLF, Fund 7065). Also, potentially reduces revenue from Cuyahoga County’s excise tax on cigarettes.</p>	<p>No provision.</p> <p>Fiscal effect: Same as the House.</p>

Other Taxation Provisions

TAXCD61 Municipal income tax: inquiries, notices, and penalties

	R.C. 718.05, 718.27, 718.85, and 718.89; Section 803.100	R.C. 718.05, 718.27, 718.85, and 718.89; Section 803.100
No provision.	Limits the circumstances under which municipal income tax inquiries or notices may be sent by a municipal tax administrator or the Tax Commissioner to a taxpayer subject to a filing extension. Applies the change to taxable years ending on or after January 1, 2023.	Same as the House.

Executive	As Passed By House	As Passed By Senate
No provision.	Limits the penalty that may be imposed on a taxpayer for failing to timely file municipal income tax returns from a \$25 monthly penalty, up to \$150, to a one-time \$25 penalty. Exempts a taxpayer's first failure to timely file from the penalty. Applies the change to taxable years ending on or after January 1, 2023.	Same as the House.
No provision.	<p>Specifies that if a municipal corporation tax administrator sends a prohibited notice (or if the administrator is the Tax Commissioner), the municipality (or the GRF if the notice is sent by the Tax Commissioner) must reimburse the taxpayer for reasonable costs incurred in responding to the notice, but limits the costs to up to \$150.</p> <p>Fiscal effect: Reduces municipal income tax revenue, with the reduction variable and depending on the municipality. Statewide, total municipal fiscal losses from the bill are uncertain, but the direct effects are likely to be fairly minimal. If any municipal tax administrators send a prohibited notice, the applicable municipality must reimburse the taxpayer for reasonable costs incurred in responding to the notice, thus increasing such municipality's administrative costs. If the administrator is the Tax Commissioner, the costs will be reimbursed from the GRF; such reimbursement costs are likely to be minimal. There may be indirect effects, reducing revenue to applicable municipalities more significantly, due to reduced incentives for taxpayers to file returns and to file on time.</p>	<p>Same as the House, but requires only municipal tax administrators to reimburse costs, not the Tax Commissioner.</p> <p>Fiscal effect: Same as the House, but with no costs to the state.</p>

Executive	As Passed By House	As Passed By Senate
TAXCD59 Lodging tax: convention, entertainment, and sports facilities		
No provision.	<p>R.C. 5739.08</p> <p>Authorizes any municipality to repurpose a portion of the revenue from its existing general lodging tax to fund the acquisition, construction, renovation, expansion, maintenance, operation, or promotion by a convention facilities authority or port authority of a convention, entertainment, or sports facility.</p>	<p>R.C. 5739.08</p> <p>Same as the House, but limits the provision to Cincinnati only, rather than any municipality, and limits the sports facility to only a Major League Soccer (MLS) facility.</p>
No provision.	<p>Allows Cincinnati to repurpose a portion of the revenue from its 1% special convention center lodging tax for those same purposes.</p>	<p>Same as the House, but limits the sports facility to only an MLS facility and allows Cincinnati to pledge such revenue to a convention facilities authority, port authority, or Hamilton County to pay for such costs.</p>
<u>Property Taxes and Transfer Fees</u>		
TAXCD43 Qualified energy projects		
No provision.	<p>R.C. 5727.75</p> <p>Extends the termination of the existing property tax exemption for qualified energy projects from 2025 to the later of the calendar year that the U.S. Secretary of the Treasury determines there has been, from 2022, a 75% or greater reduction in annual greenhouse gas emissions from electricity production in the United States, or 2032. Extends application and construction deadlines for new tax credits in line with the extended credit termination date.</p>	<p>R.C. 5727.75</p> <p>Replaces the House version with one that extends the termination of the existing property tax exemption for qualified energy projects from 2025 to 2029.</p>
No provision.	<p>Requires clean energy projects with a capacity of at least 20 megawatts, and which apply for certification as qualified clean energy projects after the effective date, to comply with certain federal wage and apprenticeship requirements.</p>	<p>No provision.</p>

Executive	As Passed By House	As Passed By Senate
No provision.	Reduces the required ratio of Ohio-domiciled full-time equivalent employees on a new qualified clean energy project from 80% to 70%. Includes out-of-state workers who reside within 50 miles of Ohio and are members of certain labor organizations as "Ohio-domiciled" employees for purposes of calculating these ratios, both for new and existing projects.	No provision.
No provision.	Allows existing qualified clean energy projects that voluntarily comply with the federal wage and apprenticeship requirements the amendment requires of new projects with at least 20 megawatts of capacity to apply the reduced ratio for Ohio-domiciled full-time equivalent employees.	No provision.
No provision.	Changes the calculation of "full-time equivalent employee" hours to include only employee hours devoted to site preparation and protection, construction and installation, and material unloading and distribution and to exclude management and purely logistical positions.	No provision.
No provision.	Defines "Internal Revenue Code," for purposes of the property tax exemption for qualified energy projects, as the Internal Revenue Code as it exists on the provision's 90-day effective date.	No provision.
<p>Fiscal effect: No direct effect on state expenditures; permissive effect on local revenues as the local Board of County Commissioners has discretion over the approval of this property tax exemption.</p>		<p>Fiscal effect: Same as the House, but local discretion is applicable to a shorter number of years as the exemption is extended only through 2029.</p>

Executive	As Passed By House	As Passed By Senate
TOSCD11 Uniform Depository Act		R.C. 135.01, 135.02, 135.04, 135.05, 135.06, 135.08, 135.10, 135.12, 135.143, 135.15, 3737.945; Section 130.112
No provision.	No provision.	Changes the timeline and method of when and how the Treasurer must notify the Board of Deposit about the classification of interim moneys.
No provision.	No provision.	Modifies the classification of state moneys for purposes of deposits with public depositories and investments.
No provision.	No provision.	Modifies eligibility of financial institutions to hold warrant clearance accounts with active deposits (i.e., public funds needed to meet current demands), as well as corresponding reporting requirements.
No provision.	No provision.	Expands the purposes of warrant clearance accounts to include funding electronic benefit transfer cards, issuing stored value cards (i.e., prepaid cards), or otherwise facilitating the settlement of state obligations.
No provision.	No provision.	Modifies the timeline and processes for designating public depositories of state funds but largely retains existing law as it pertains to designating public depositories for the funds of local governments, school districts, and other subdivisions.
No provision.	No provision.	Expands the ways in which the Treasurer may invest state interim moneys.
No provision.	No provision.	Allows the Treasurer, rather than the State Board of Deposit, to select which interim investments or negotiated deposits are to be sold or redeemed when the amount of active deposits is insufficient to meet anticipated demands.
		Fiscal effect: May increase the Treasurer’s administrative costs. Any increase in such costs would be paid from Treasurer’s operations and administration line items.

Executive	As Passed By House	As Passed By Senate
TOSCD12 Ohio Pooled Collateral Program		
No provision.	No provision.	<p>R.C. 135.182</p> <p>Excludes moneys of metropolitan housing authorities from the Ohio Pooled Collateral Program.</p> <p>Fiscal effect: None.</p>
TOSCD14 Social Security		
No provision.	No provision.	<p>R.C. 144.01, 144.02, 144.03, 144.04, 144.05, 144.06, and 144.07 (all repealed)</p> <p>Repeals the ability for certain county-related corporations or cities to opt into Social Security and the Treasurer's involvement in the payment of contributions to the U.S. Treasury.</p> <p>Fiscal effect: None.</p>
TOSCD22 Payments related to motor vehicles		
No provision.	No provision.	<p>R.C. 1548.06, 4505.06, 4509.101, 4509.45, 4509.62, 4509.63, 4509.65, and 4509.67</p> <p>Transfers from the Treasurer to the Registrar of Motor Vehicles: 1) the responsibility to receive sales and use taxes from the sale of motor vehicles, off-highway motorcycles, and all-purpose vehicles that are collected by each clerk of courts, and 2) the associated requirement to remit those taxes to the Tax Commissioner.</p>
No provision.	No provision.	<p>Transfers from the Treasurer to the Registrar the responsibility for receiving monetary deposits to maintain financial responsibility for a motor vehicle.</p>
No provision.	No provision.	<p>Establishes the Financial Responsibility Custodial Fund in which the money must be deposited.</p>
No provision.	No provision.	<p>Makes conforming changes to allow the Registrar, rather than the Treasurer, to return deposits in certain circumstances, such as when a depositor has died.</p>

Executive	As Passed By House	As Passed By Senate
No provision.	No provision.	Eliminates the option to deposit government bonds to maintain financial responsibility for a motor vehicle. Fiscal effect: May increase the Registrar of Motor Vehicles' administrative costs and decrease the Treasurer's administrative costs.

Executive	As Passed By House	As Passed By Senate
DYSCD5 Modify place juvenile is held		
No provision.	No provision.	<p>R.C. 2152.261, 2152.26</p> <p>Permits the DYS Director, if certain specified conditions apply, to request the prosecuting attorney or juvenile court to file a motion to modify the place at which is a person held.</p>
No provision.	No provision.	<p>Requires the motion to state that there is reasonable cause to believe that certain specified misconduct has occurred after the person reached 18 years of age.</p>
No provision.	No provision.	<p>Permits DYS, if the prosecuting attorney declines to file a motion or fails to act on a request within five days of the request, to notify the juvenile court of the specified misconduct. Permits the juvenile court, upon its own motion, to seek to modify the place at which the person is held.</p>
No provision.	No provision.	<p>Requires the juvenile court, within 20 days of the filing of a motion, to hold a hearing to determine whether to modify the place at which the person is held. Requires the person who is the subject of the motion to have certain rights.</p>
No provision.	No provision.	<p>Permits the juvenile court, upon certain findings by clear and convincing evidence, to modify the place the person is held from a DYS facility to a DRC facility.</p>
No provision.	No provision.	<p>Requires, upon the juvenile court modifying the place at which the person is held, DYS transfer the person to DRC. Requires the time the person must serve on the sentence originally imposed by the juvenile be reduced by the number of days held in detention or confinement.</p>
No provision.	No provision.	<p>Requires (1) any community control imposed as part of the adult sentence or as a condition of judicial release from prison be under the supervision of the entity that provides adult probation services in the county, and (2) any post-release control imposed after the person is released from prison to be supervised by the APA.</p>

Executive

As Passed By House

As Passed By Senate

Fiscal effect: Potential cost for counties and DYS will depend on the number of motions filed annually, and decrease in DYS incarceration cost and increase in DRC incarceration cost will depend on the number of persons transferred from DYS to DRC annually.