

Executive	As Passed By House	In Senate Finance
<p>TOSCD3 Pay for Success contracts</p> <p>R.C. 113.60</p> <p>Eliminates the requirement that at least 75% of Pay for Success contracts include performance targets requiring greater improvement in the targeted area versus other areas (based on scientifically valid regional or national data).</p> <p>Removes the requirement that TOS adopt rules establishing a process to determine whether the regional or national data used to determine the performance targets are scientifically valid.</p> <p>Fiscal effect: None.</p>	<p>R.C. 113.60</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p>	<p>R.C. 113.60</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p>
<p>TOSCD5 Ohio Geographically Referenced Information Program Council</p> <p>R.C. 125.901, 113.41</p> <p>Transfers, from TOS to DAS, the responsibility to develop and maintain a comprehensive and descriptive database of all real property under the custody and control of the state.</p> <p>Removes the Treasurer of State from the Ohio Geographically Referenced Information Program Council.</p> <p>Requires each landholding state agency to collect and maintain a geographic information systems database of its respective landholdings, and to provide the database to the Council.</p> <p>No provision.</p> <p>Fiscal effect: Potential increase in the Department of Administrative Services' administrative costs as a result of the transfer of the database and potential decrease in TOS's administrative costs related to such database and responsibility related to the Council.</p>	<p>R.C. 125.901, 113.41</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p> <p>Adds a member of the Senate and a member of the House of Representatives to the Council.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>R.C. 125.901, 113.41</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p> <p>No provision.</p> <p>Fiscal effect: Same as the Executive.</p>

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<p>TOSCD6 Homeownership Savings Linked Deposit Program</p>	<p>R.C. 135.98, 135.63, 135.78, 135.981, 135.982, 135.983, 135.984, 135.985, 135.986, 1733.04, and 1733.24</p>	
<p>No provision.</p>	<p>Creates the Homeownership Savings Linked Deposit Program administered by the Treasurer of State. Authorizes eligible participants to receive above-market interest rates on savings accounts with financial institutions participating in the program for the purpose of down payment and closing costs associated with the future purchase of a primary residence.</p>	<p>No provision.</p>
<p>No provision.</p>	<p>Allows a credit union to participate in the Homeownership Savings Linked Deposit Program.</p> <p>Fiscal effect: TOS may realize an increase in administrative costs to implement the new linked deposit program.</p>	<p>No provision.</p>
<p>TOSCD1 Tax Refunds</p>		
<p>Section: 413.20</p>	<p>Section: 413.20</p>	<p>Section: 413.20</p>
<p>Requires Fund 4250 ALI 090635, Tax Refunds, to be used to pay specified tax refunds. Appropriates additional amounts that are necessary for that purpose.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>
<p>TOSCD2 Treasury management system</p>		
<p>Section: 413.30</p>	<p>Section: 413.30</p>	<p>Section: 413.30</p>
<p>Requires GRF ALI 090406, Treasury Management System Lease Rental Payments, to be used for payments during the FY 2024-FY 2025 biennium, pursuant to leases and agreements with respect to financing the costs associated with the acquisition, development, implementation, and integration of the Treasury Management System.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>

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<p>OBMCD9 Forgery recovery</p> <p>Section: 229.20</p> <p>Requires Fund 5EH0 ALI 042604, Forgery Recovery, to be used to reissue warrants that have been certified as forgeries by the rightful recipient as determined by the Bureau of Criminal Identification and Investigation and TOS. Requires the OBM Director to reissue a state warrant upon receipt of funds to cover the reissuance of the warrant. Appropriates any additional amounts needed to reissue warrants backed by receipt of funds.</p> <p>Fiscal effect: A comparable provision yielded \$25,000 in agency expenditures during FY 2022 for these prescribed purposes.</p>	<p>Section: 229.20</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>Section: 229.20</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>
<p>OBMCD27 Authorization for Treasurer of State and OBM to effectuate certain debt service payments</p> <p>Section: 504.30</p> <p>Requires OBM to process payments from general obligation and lease rental payment appropriation items during the biennium relating to bonds, notes, or other obligations of the state. Requires payments to be made upon certification by the TOS of the dates and the amounts due on those dates.</p>	<p>Section: 504.30</p> <p>Same as the Executive.</p>	<p>Section: 504.30</p> <p>Same as the Executive.</p>
<p>OBMCD37 Transfers out of the GRF</p> <p>Section: 512.10</p> <p>Provides for the OBM Director to make the following transfers out of the GRF:</p> <p>(1) Requires transfer of up to \$20,000,000 cash in FY 2024 to Fund 5MJ0 and changes the fund's name from the Tourism Fund to the State Marketing Office Fund;</p> <p>(2) Requires transfer of \$3,000,000 cash in FY 2024 to the Credit Score Cost Assistance Fund (Fund 5ZM0) and creates the fund.</p>	<p>Section: 512.10</p> <p>Same as the Executive, but changes the transfers as follows:</p> <p>(1) Same as the Executive, but does not change Fund 5MJ0's name.</p> <p>(2) Same as the Executive.</p>	<p>Section: 512.10</p> <p>Same as the Executive, but changes the transfers as follows:</p> <p>(1) Same as the Executive, but reduces the transfer amount to \$15,000,000.</p> <p>(2) No provision.</p>

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(3) Permits transfer of up to \$24,129,706 cash in each fiscal year to the Targeted Addiction Program Fund (Fund 5TZ0).	(3) Same as the Executive, but increases the transfer amount to \$24,500,000 in FY 2024 and \$24,750,000 in FY 2025.	(3) Same as the Executive, but reduces the transfer to \$24,235,000 in FY 2024 and \$24,485,000 in FY 2025.
(4) Requires transfer of up to \$5,000,000 cash in each fiscal year to the Persian Gulf, Afghanistan, Iraq Compensation Fund (Fund 7041).	(4) Same as the Executive.	(4) Same as the Executive.
(5) Requires transfer of \$40,000,000 cash in FY 2024 to the Tobacco Use Prevention Fund (Fund 5BX0).	(5) Same as the Executive, but reduces the transfer to \$29,000,000.	(5) Same as the Executive, but reduces the transfer to \$15,000,000.
(6) Permits transfer of up to \$600,000,000 cash in each fiscal year to the Foundation Funding - All Students Fund (Fund 5VS0).	(6) Same as the Executive.	(6) Same as the Executive.
(7) Requires transfer of \$10,000,000 cash in FY 2024 to the State Board of Education Licensure Fund (Fund 4L20).	(7) Same as the Executive.	(7) No provision.
(8) Requires transfer of \$14,000,000 cash in FY 2024 to the OhioMeansJobs Workforce Development Revolving Loan Fund (Fund 5NH0); States that the purpose of the transfer is support of need-based financial aid to students who are enrolled in an educational program for an in-demand job.	(8) Same as the Executive, but increases the transfer amount to \$50,000,000 in FY 2024 and changes the stated purpose to support of the Talent Ready Grant Program.	(8) Same as the House, but decreases the transfer amount to \$20,000,000.
(9) No provision.	(9) Requires transfer of \$25,000,000 cash in FY 2024 to the Teacher Loan Repayment Fund (Fund 5W00).	(9) No provision.
(10) Requires transfer of up to \$4,000,000 cash in FY 2024 to the Second Chance Grant Pilot Program Fund (Fund 5YD0).	(10) Same as the Executive.	(10) Same as the Executive.
(11) No provision.	(11) Requires the transfer of \$5,000,000 cash in FY 2024 and \$10,000,000 cash in FY 2025 to the Grow Your Own Teacher Program Fund (Fund 5ZY0).	(11) No provision.
(12) Permits, upon request of the DAS Director, transfer of up to \$2,500,000 cash in each fiscal year to the Information Technology Development Fund (Fund 5LJ0); States purpose of transfer is to support the operations of the Office of InnovateOhio.	(12) Same as the Executive.	(12) Same as the Executive.

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(13) Requires transfer of \$6,600,000 cash in FY 2024 to the Professional Development Fund (Fund 5L70).	(13) Same as the Executive.	(13) Same as the Executive, but reduces the cash transfer to \$2,000,000.
(14) Requires transfer of \$511,000 cash in each fiscal year to the Wildlife Fund (Fund 7015).	(14) Same as the Executive but decreases the transfer amount to \$500,000 per year.	(14) Same as the House.
(15) No provision.	(15) Requires transfer of \$50,000,000 cash in each fiscal year to the Career-Technical Education Equipment Fund (Fund 5AD1) and creates the fund.	(15) No provision.
(16) Requires an amount of cash authorized by Section 529.10 of H.B. 687 of the 134th General Assembly to be transferred to support capital projects but not transferred as of June 30, 2023, to remain in the GRF.	(16) Same as the Executive.	(16) Same as the Executive.
(17) No provision.	(17) Requires transfer of \$14,000,000 cash in FY 2024 to the Meat Processing Investment Program Fund (Fund 5XX0).	(17) No provision (see OBMCD38).
(18) No provision.	(18) Requires transfer of \$6,100,000 cash in FY 2024 to the Sports Event Grant Fund (Fund 5UY0).	(18) Same as the House.
(19) No provision.	(19) Requires transfer of \$175,000,000 cash in each fiscal year to the Brownfield Remediation Fund (Fund 5YE0).	(19) No provision (see OBMCD38).
(20) No provision.	(20) Requires transfer of \$150,000,000 cash in FY 2024 to the Building Demolition and Site Revitalization Fund (Fund 5YF0).	(20) No provision (see OBMCD38).
(21) No provision.	(21) Requires transfer of up to \$28,180,270 cash in FY 2024 and up to \$17,765,277 cash in FY 2025 to the Next Generation 911 Fund (Fund 5AB1).	(21) No provision (see OBMCD38).
(22) No provision.	(22) Requires transfer of up to \$20,701,661 cash in FY 2024 and \$25,831,020 cash in FY 2025 to the 988 Suicide and Crisis Response Fund (Fund 5AA1).	(22) No provision (see OBMCD38).
(23) No provision.	(23) Requires transfer of \$1,500,000 cash in each fiscal year to the Behavioral Health Care - Children Fund (Fund 5AU0).	(23) No provision.
(24) No provision.	(24) No provision.	(24) Requires transfer of \$6,000,000 in FY 2025 to the Electroencephalogram (EEG) Combined Transcranial Magnetic Stimulation Fund (Fund 5VV0).

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DEVCD79 Transfer of OHFA		<p>R.C. 175.02, 122.17, 122.941, 135.143, 149.43, 154.20, 169.05, 174.01, 174.03 to 174.07, 175.01, 175.03 (Repealed), 175.04 to 175.15, 175.31, 175.32, 3701.68, 3742.32, 3951.01, 5315.02, Sections 525.40, 525.41</p>
No provision.	No provision.	Beginning January 1, 2024, transfers the authority, duties, assets, and liabilities of OHFA to the newly created Governor's Office of Housing Transformation in DEV. Allows the Governor to designate the Director of the Office. Retains all current employees of OHFA and moves them to the Office.
No provision.	No provision.	Allows TOS to issue bonds on behalf of the Office (a change from current law which gives OHFA the ability to issue bonds for its housing programs).
No provision.	No provision.	Requires the OBM Director to make the needed budget and accounting changes resulting from this transfer, such as renaming or creating new funds or consolidating existing ones, and canceling and establishing encumbrances. Appropriates the amounts of the established encumbrances.
No provision.	No provision.	Requires the office to obtain approval of the Tax Credit Authority before approving funding for multifamily rental housing.
No provision.	No provision.	Increases, from five to seven, the number of members on the Tax Credit Authority. Increases the members needed to constitute a quorum from three to four. Requires that one member have experience in residential housing mortgage lending, loan servicing, or brokering at an institution insured by the FDIC, one member have experience in development or financing of multifamily housing, and one member be a taxation specialist. Specifies that all new members are appointed by the Governor.

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No provision.	No provision.	Eliminates the authority of the Office to establish a pilot program to expand housing opportunities for extremely low-income households, pregnant women, and new mothers.
No provision.	No provision.	Includes the Office's annual reports as part of the DEV's annual report. Fiscal effect: Increases costs for the new Office within DEV that is absorbing these housing program functions and for TOS to administer and issue bonds on behalf of the Office. Simultaneously eliminates costs for OHFA.

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DOHCD37 Save Our Sight Fund voluntary contributions	R.C. 4745.05	
No provision.	Requires licensing agencies to ask if applicants or those renewing licenses want to contribute to the Save Our Sight Fund (Fund 4V60).	No provision.
No provision.	Requires all donations provided under this section be sent to TOS, who is required to deposit the donations into Fund 4V60.	No provision.
	Fiscal effect: The bill increases Fund 4V60 ALI 440641, Save Our Sight, by \$494,622 in each fiscal year to accommodate potential additional donations.	

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<p>DNRCD1 Performance Bond Refund Fund</p> <p>R.C. 1501.16</p> <p>Creates the Performance Bond Refund Fund, consisting of money received by ODNR from other entities as performance security. Disposes of money in the fund by refunding pledged amounts to the pledging entity once work for which the bond was required is completed or, for forfeited bonds, by transferring the forfeited amounts to appropriate funds in the state treasury.</p>	<p>R.C. 1501.16</p> <p>Same as the Executive.</p>	<p>R.C. 1501.16</p> <p>Same as the Executive.</p>
<p>DNRCD2 Parks and Watercraft Federal Grants Fund</p> <p>R.C. 1546.24</p> <p>Creates the Parks and Watercraft Federal Grants Fund consisting of federal funds received by ODNR for the fund's purposes and any other money credited to the fund. Requires the money in the fund to be used for parks and watercraft projects approved by the ODNR Director.</p>	<p>R.C. 1546.24</p> <p>Same as the Executive.</p>	<p>R.C. 1546.24</p> <p>Same as the Executive.</p>

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Personal Income Tax		
TAXCD35 Tax-favored home purchasing savings account		
Section: 701.10	R.C. 5747.01, 5747.84, Sections 701.10, 803.160, 803.220	
No provision.	Authorizes an income tax deduction beginning on or after January 1, 2024, for amounts contributed to a homeownership savings linked deposit account by a taxpayer, up to \$10,000 per year per account for couples filing jointly and \$5,000 per year per account for individuals, with a lifetime maximum per account of \$25,000. Authorizes, for account owners, an income tax deduction for interest earned on savings in, and employer contributions to, homeownership savings linked deposit accounts.	No provision.
No provision.	Requires amounts withdrawn from a homeownership savings linked deposit account and not used to purchase a home as the account owner's primary residence to be added to the account owner's taxable income.	No provision.
Directs the Tax Commissioner and Treasurer of State to jointly study and design a tax-favored savings account for home purchases.	Same as the Executive.	No provision.
No provision.	Exempts rules adopted to administer these provisions from limitations imposed by S.B. 9 of the 134th G.A. to reduce regulatory restrictions.	No provision.
Fiscal effect: Study and design of a new program may entail some one-time costs but any such costs are likely to be limited.	Fiscal effect: Same as the Executive, but also incurs personal income tax revenue loss, likely less than \$5 million per year, beginning in FY 2025.	