

Executive	As Passed By House	As Reported By Senate Finance
TOSCD9 Authority of the Treasurer of State		R.C. 113.05, 113.11, 113.12, 113.40, 131.01, 4141.241, 4749.01, numerous other sections; Repealed: R.C. 113.07
No provision.	No provision.	Specifies that custodial funds do not include items held in safekeeping by the Treasurer, including collateral pledged to a state agency.
No provision.	No provision.	Allows payment out of custodial funds upon any proper order of the officer authorized to make such a payment, regardless of whether that order is directed to the Treasurer.
No provision.	No provision.	Provides that the term "warrant" includes an order drawn upon the Treasurer by an authorized person at a state entity holding a custodial account.
No provision.	No provision.	Clarifies that warrants may have multiple payees and may be paid through a variety of instruments, including commercial paper, stored value cards, direct deposit, and drawdown by electronic benefit transfer.
No provision.	No provision.	Requires the Treasurer to provide the OBM Director electronic records of all paid warrants on a daily basis, rather than monthly, and eliminates a requirement that the Director provide the Treasurer with paper receipts.
No provision.	No provision.	Requires bid requests for contracts with financial institutions relating to financial transaction devices to be published on a state agency website instead of a newspaper.
No provision.	No provision.	Authorizes the State Board of Deposit to contract with other financial institutions, in addition to the winning bidders, if such contracts are in the best interest of the state.
No provision.	No provision.	Repeals authorization for the Treasurer to contract with financial institutions for the collection of taxes and fees at a P.O. Box.

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Fiscal effect: May minimally decrease TOS's administrative costs.

TOSCD10 Treasurer's Information Technology Reserve Fund

No provision.

No provision.

R.C. 113.22, 135.47, and 3366.05

Creates the Treasurer's Information Technology Reserve Fund (TITRF), consisting of unexpended amounts transferred from the Securities Lending Program Fund (Fund 4E90) and an account used to service federal student loans, for the purpose of acquiring or maintaining hardware, software, or contract services for the Treasurer's office. Specifies that any unexpended amounts must be retained in the fund and reserved for such future technology needs.

Fiscal effect: Transfers from Fund 4E90 to TITRF may reduce money that could otherwise go to the state GRF. Currently, net income generated from the securities lending program, not to exceed a rate of one quarter of one percent of the total average daily par value of assets in the securities lending program, is deposited into Fund 4E90, and used for TOS operations. All other such income from the program is credited to the state GRF.

TOSCD3 Pay for Success contracts

R.C. 113.60

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).

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.

Fiscal effect: None.

R.C. 113.60

Same as the Executive.

Same as the Executive.

R.C. 113.60

Same as the Executive.

Same as the Executive.

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TOSCD5 Ohio Geographically Referenced Information Program Council		
R.C. 125.901, 113.41	R.C. 125.901, 113.41	R.C. 125.901, 113.41
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.	Same as the Executive.	Same as the Executive.
Removes the Treasurer of State from the Ohio Geographically Referenced Information Program Council.	Same as the Executive.	Same as the Executive.
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.	Same as the Executive.	Same as the Executive.
No provision.	Adds a member of the Senate and a member of the House of Representatives to the Council.	No provision.
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.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
TOSCD15 Board of Commissioners of the Sinking Fund		
No provision.	No provision.	R.C. 129.06, 129.09; Repealed: R.C. 129.02, 129.03, 129.08, 129.10 - 129.16, 129.18, 129.19, 129.20, 129.72 - 129.76 Eliminates many of the procedures for payment on bonded debt, but does not change the requirement to pay the bonded debt. Fiscal effect: None.

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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.

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TOSCD25 Miscellaneous changes		
No provision.	No provision.	<p>R.C. 135.01, and numerous R.C. sections</p> <p>Replaces the term "standard rating service" to the more commonly used term, "statistical rating organization."</p>
No provision.	No provision.	<p>Removes references to the federal "office of thrift supervision," which no longer exists.</p>
No provision.	No provision.	<p>Removes references to the Ohio Building Authority, which no longer exists.</p> <p>Fiscal effect: None.</p>
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>
TOSCD24 Linked deposit programs		
No provision.	No provision.	<p>R.C. 135.61, 135.62 - 135.66, 1733.04, 1733.24, Repealed: numerous sections in R.C. Chapter 135</p> <p>Creates the Home Improvement Linked Deposit Program, administered by the Treasurer, to provide reduced rate loans to homeowners for maintenance or improvements for their homes.</p>
No provision.	No provision.	<p>Modifies the statutes governing the existing Adoption Linked Deposit Program, Agricultural Linked Deposit Program, and Small Business Linked Deposit Program to consolidate the administrative requirements in the statutes.</p>
No provision.	No provision.	<p>Eliminates the SaveNOW Linked Deposit Program, Business Linked Deposit Program, Housing Linked Deposit Program, Assistive Technology Device Linked Deposit Program, and the Short-term Installment Loan Linked Deposit Program.</p>

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		<p>Fiscal effect: May decrease investment earnings for the state, but the magnitude of any such revenue loss depends on the scale at which TOS implements the programs. Notably, no changes were made to the current limit that the Treasurer may invest no more than 12% of the state’s total average investment portfolio in linked deposit programs.</p>
<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>R.C. 135.70, 135.701, 135.702, 135.703, 135.704, 135.705, 135.71, 135.78, 1733.04, 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>Same as the House.</p>
<p>No provision.</p>	<p>Allows a credit union to participate in the Homeownership Savings Linked Deposit Program.</p>	<p>Same as the House.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Requires the Treasurer and the Tax Commissioner to issue a report regarding the efficacy of the Homeownership Savings Linked Deposit program, including specified information, and deliver a copy of such report to the Governor, the Speaker of the House of Representatives, and the President of the Senate by January 31, 2027.</p>
	<p>Fiscal effect: TOS may realize an increase in administrative costs to implement the new linked deposit program.</p>	<p>Fiscal effect: Same as the House, but may increase the Treasurer's and the Tax Commissioner's administrative costs to produce the required report.</p>

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<p>TOSCD14 Social Security</p>		
<p>No provision.</p>	<p>No provision.</p>	<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>
<p>TOSCD16 Ohio coupon bonds and unclaimed funds</p>		
<p>No provision.</p>	<p>No provision.</p>	<p>R.C. 169.053</p> <p>Designates certain state bonds issued before 1985, referred to as "Ohio coupon bonds," as unclaimed funds if the bond's principal and interest is not redeemed for three years following maturity.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Establishes a procedure whereby these coupon bonds, unlike other property subject to Unclaimed Funds Law, may escheat to the state.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Allows the Director of Commerce discretion to pay out claims for coupon bonds that have already escheated to the state, minus the costs incurred by the state in securing title to the bonds.</p> <p>Fiscal effect: Currently there is a total of \$700,000 in outstanding Ohio coupon bonds that may be considered as abandoned and may be subjected to the Unclaimed Funds Law. If all of the outstanding bonds were escheated to the state, it would increase the Unclaimed Fund by up to the corresponding amount.</p>

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<p>TOSCD17 Trust companies and family trust companies</p>		
<p>No provision.</p>	<p>No provision.</p>	<p>R.C. 1111.04, 1112.12</p> <p>Shifts responsibility, from the Treasurer to the Superintendent of Financial Institutions, for accepting securities from trust companies and family trust companies.</p> <p>Fiscal effect: May minimally increase the Superintendent of Financial Institutions' administrative costs. These administrative costs are paid from Fund 4X20 ALI 800619, Financial Institutions.</p>
<p>TOSCD23 DNR surety requirements</p>		
<p>No provision.</p>	<p>No provision.</p>	<p>R.C. 1501.04, 1501.10, 1503.05, 1509.07, 1509.225, 1514.04, 1514.05, and 1521.061</p> <p>Creates the Performance Cash Bond Refunds Fund that consists of cash received by DNR from other entities as performance security.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Makes other changes related to DNR's surety requirements, including: (1) requiring any cash surety collected by DNR to be credited to the Performance Cash Bond Refunds Fund; and (2) eliminating the Treasurer's involvement in the safekeeping of deposited sureties and instead requiring the relevant DNR Division Chief to hold the sureties in trust.</p> <p>Fiscal effect: May minimally increase DNR's administrative costs.</p>

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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.	Transfers from the Treasurer to the Registrar the responsibility for receiving monetary deposits to maintain financial responsibility for a motor vehicle.
No provision.	No provision.	Establishes the Financial Responsibility Custodial Fund in which the money must be deposited.
No provision.	No provision.	Makes conforming changes to allow the Registrar, rather than the Treasurer, to return deposits in certain circumstances, such as when a depositor has died.
No provision.	No provision.	Eliminates the option to deposit government bonds to maintain financial responsibility for a motor vehicle.
<p>Fiscal effect: May increase the Registrar of Motor Vehicles' administrative costs and decrease the Treasurer's administrative costs.</p>		
TOSCD18 Insurance companies		
No provision.	No provision.	<p>R.C. 1735.03, 3903.73, 3905.32, and 3925.26</p> <p>Eliminates the Treasurer's role in accepting securities from certain insurance companies and gives full responsibility to the Superintendent of Insurance.</p>
No provision.	No provision.	Requires the resident and nonresident surplus lines broker's license renewal fee to be paid to the Superintendent of Insurance, instead of the Treasurer.

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<p>Fiscal effect: May minimally increase Department of Insurance administrative costs, which are paid from the Department of Insurance Operating Fund (Fund 5540).</p>		
<p>TOSCD20 Community school closing audit bonds</p>		
<p>No provision.</p>	<p>No provision.</p>	<p>R.C. 3314.50 Removes all of the following related to community school closing audit bonds: (1) the option for a community school to deposit a \$50,000 cash guarantee with the Auditor of State in lieu of a bond; (2) a community school governing authority's ability to provide a written guarantee of payment in lieu of posting a bond, (but retains it for a school sponsor or operator); (3) the requirement that upon filing a bond, the Auditor deliver the bond to the Treasurer; and (4) the Treasurer's responsibility to hold in trust all surety bonds filed or cash deposited for community schools.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Requires the Attorney General, instead of the Treasurer, to assess a bond for the costs of the audit to reimburse the Auditor or public accountant for audits of closed community schools that cannot pay.</p> <p>Fiscal effect: May minimally increase administrative costs to community schools and the Department of Education. The transfer of responsibility related to the assessment of the bond for the costs of the audit may minimally increase the Attorney General's administrative costs and minimally decrease the Treasurer's administrative costs.</p>

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TOSCD13 Petroleum Underground Storage Tank Release Compensation Board surplus funds	No provision. No provision.	<p>R.C. 3737.945</p> <p>Authorizes the Petroleum Underground Storage Tank Release Compensation Board (PUSTRCB) to allow the Treasurer to invest surplus funds.</p> <p>Fiscal effect: May minimally decrease the PUSTRCB's administrative costs and it may also increase or decrease PUSTRCB's future investment income. Currently, PUSTRCB receives no GRF funding.</p>
TOSCD19 Collateral from certain reimbursing employers	No provision. No provision.	<p>R.C. 4141.241</p> <p>Eliminates the ability of a nonprofit employer wishing to be a reimbursing employer under the Unemployment Compensation Law to deposit collateral securities with the JFS Director in lieu of a surety bond.</p> <p>Fiscal effect: May minimally decrease Department of Job and Family Services' administrative costs.</p>
TOSCD21 Administration of certain state taxes	No provision. No provision.	<p>R.C. 5725.17, 1548.06, 5725.22, 5727.25, 5727.31, 5727.311, 5727.42, 5727.47, 5727.53, 5727.81, 5727.811, 5727.82, 5727.83, 5733.022, 5735.03, 5735.062, 5739.031, 5739.032, 5739.07, 5743.05, 5743.051, 5743.15, 5745.03, 5745.04, 5745.041, 5747.059, 5747.07, 5747.072, 5747.42, 5747.44, 5747.451, 5815.26, and 5815.37</p> <p>Requires the Tax Commissioner, rather than the Treasurer, to collect most taxes required to be paid electronically.</p>
No provision.	No provision.	<p>Provides that, when required, such taxes must be paid "electronically," rather than "by electronic funds transfer."</p>

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No provision.	No provision.	Transfers from the Treasurer to the Tax Commissioner the responsibility to receive sales and use taxes from the sale of watercraft and outboard motors that are collected by each clerk of courts.
No provision.	No provision.	Makes various other changes related to the Treasurer's involvement with state tax administration. Fiscal effect: May increase the Department of Taxation's administrative costs and decrease the Treasurer's administrative costs. The change to where county clerks of courts must remit sales tax collections may require a change to automated processes, with associated costs for counties.
TOSCD1 Tax Refunds		
Section: 413.20	Section: 413.20	Section: 413.20
Requires Fund 4250 ALI 090635, Tax Refunds, to be used to pay specified tax refunds. Appropriates additional amounts that are necessary for that purpose.	Same as the Executive.	Same as the Executive.
TOSCD2 Treasury management system		
Section: 413.30	Section: 413.30	Section: 413.30
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.	Same as the Executive.	Same as the Executive.

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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, 175.05, 175.051 (Repealed), 175.052, 175.053 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.	Repeals the Housing Finance Agency Personal Service Fund (Fund 5AZO) on January 1, 2024, and 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.

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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.
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.
No provision.	No provision.	<p>Moves the Housing Development Fund into the state treasury.</p> <p>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.</p>

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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.	

Executive	As Passed By House	As Reported By Senate Finance
<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>

Executive	As Passed By House	As Reported By Senate Finance
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	R.C. 5747.01, 5747.84, Sections 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.	Same as the House.
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.	Same as the House.
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.	Fiscal effect: Personal income tax revenue loss, likely less than \$5 million, beginning in FY 2025.