

State Revenue Distributions				Main Operating Appropriations Bill H.B. 96			
Executive		As Passed By House		As Passed By Senate		As Reported By Conference Committee	
RDFCD1	Local Government allocations						
R.C.	131.51, Section 387.20	R.C.	131.51, Section 387.20	R.C.	131.51, Section 387.20	R.C.	131.51, Section 387.20
Increases the Local Government Fund (LGF; Fund 7069) shares of monthly General Revenue Fund tax revenue from 1.7% to 1.75%.		Same as the Executive.		Same as the Executive.		Same as the Executive.	
Fiscal effect: The Executive estimates additional transfers from the GRF to LGF of \$15 million in FY 2026 and \$16 million in FY 2027.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
RDFCD2	Public Library Fund allocations						
R.C.	131.51, Section 387.20	R.C.	131.51	R.C.	131.51	R.C.	131.51
Increases the Public Library Fund (PLF; Fund 7065) shares of monthly GRF tax revenue from 1.7% to 1.75%.		Replaces the Executive provision with one under which the PLF receives, instead of a share of monthly GRF tax revenue, a monthly cash transfer from the GRF in an amount equal to 1/12 of the total PLF appropriation for the fiscal year.		Same as the House.		Same as the House.	
Fiscal effect: The Executive estimates additional transfers from the GRF to PLF of \$15 million in FY 2026 and \$16 million in FY 2027. Total appropriations are \$531,700,000 in FY 2026 and \$549,100,000 in FY 2027 in Fund 7065 ALI 110965, Public Library Fund.		Fiscal effect: The bill appropriates \$490,000,000 in FY 2026 and \$500,000,000 to PLF ALI 110965, Public Library Fund.		Fiscal effect: Same as the House. (For PLF transfers out, see LIBCD1, LIBCD2, LIBCD3, LIBCD4, and LIBCD7.)		Fiscal effect: Same as the House. (For PLF transfers out, see LIBCD1, LIBCD2, LIBCD3, LIBCD4, and LIBCD7.)	

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RDFCD11	Homestead exemption and owner-occupied credit		R.C.	323.152, 4503.065, Sections 387.10, 757.130
			R.C.	319.304, 323.152, 323.153, 323.155, 323.156, 323.158, 4503.06, 4503.065, 4503.0610, Sections 387.10, 757.00.01, 757.130
No provision.	No provision.	Increases the reduction amount of the standard property tax homestead exemption from \$28,000 to \$32,000 and of the enhanced homestead exemptions for disabled veterans and the surviving spouse of a public service officer killed in the line of duty from \$56,000 to \$59,000.	No provision.	
No provision.	No provision.	Increases the income threshold to qualify for the standard homestead exemption from \$40,000 to \$42,500 for property taxes generally payable in calendar year 2026.	No provision.	
No provision.	No provision.	Suspends the annual inflation adjustments TAX is required to make to the income threshold and reduction amounts for tax years 2025 and 2026 (or tax years 2026 and 2027 for manufactured home taxes).	No provision.	
No provision.	No provision.	No provision.	Allows counties to offer a property tax exemption that would "piggy-back" on the existing state homestead exemption. Specifies that the exemption would be available to the same homeowners who meet the means test for the existing state exemption, and offer the same benefit amount, as the state exemption. Requires the board of county commissioners to authorize the exemption by resolution.	

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No provision.	No provision.	<p>No provision.</p> <p>Fiscal effect: Increases GRF spending by \$18.1 million in FY 2026 and \$30.2 million in FY 2027. The bill increases appropriation item GRF ALI 110908, Property Tax Reimbursement – Local Government, by \$6,300,000 in FY 2026 and \$10,600,000 in FY 2027, and increases GRF ALI 200903, Property Tax Reimbursement – Education, by \$11,800,000 in FY 2026 and \$19,600,000 in FY 2027.</p>	<p>Allows the board of county commissioners to authorize by resolution a tax exemption for owner-occupied homes that would "piggy-back" on the existing state 2.5% property tax rollback. Permits the locally authorized credit to equal up to 2.5% of the amount of taxes to be levied by qualifying levies on the property or home.</p> <p>Fiscal effect: Potential revenue loss to local taxing authorities depending on the discretion of the respective Boards of County Commissioners. The "piggy-back" homestead exemption and "piggy-back" owner-occupied tax credit authorized by local officials is not reimbursed by the state.</p>

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RDFCD10	Local government fund reductions for traffic cameras	R.C.	5747.502	R.C.	5747.502	R.C.	5747.502
No provision.		Terminates local government fund reductions for townships and counties that previously employed traffic cameras to issue citations.		Same as the House.		Same as the House.	
		Fiscal effect: Three townships would otherwise see their LGF amounts reduced in FY 2026 and years thereafter by roughly \$15 million, based on their traffic camera fines collected through FY 2025. Townships and counties were prohibited from employing traffic cameras under H.B. 54, the transportation budget of the 136th GA.		Fiscal effect: Same as the House.		Fiscal effect: Same as the House.	
RDFCD3	Additional Appropriations						
Section:	387.20	Section:	387.20	Section:	387.20	Section:	387.20
Requires all RDF ALIs to be used to administer and distribute revenue distribution funds according to codified law. Appropriates any additional amounts determined to be necessary for this purpose.		Same as the Executive.		Same as the Executive.		Same as the Executive.	

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
RDFCD4 Tangible Property Tax Replacement Payments			
Section: 387.20	Section: 387.20	Section: 387.20	Section: 387.20
Requires payments to school districts and joint vocational school districts (JVSDs) to replace the loss in district tax revenues due to the phase-out of general business tangible personal property (TPP) taxes, and changes in the taxation of utilities, to be paid from the GRF under ALI 200417, Personal Property Tax Replacement Phase-Out – School District, and ALI 110403, Personal Property Tax Replacement Phase Out – Local Government.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Requires any school district with a nuclear power plant located within its territory to receive no less in payments to replace the loss in district tax revenues due to the phase-out of general business TPP taxes, and changes in the taxation of utilities, in fiscal year 2027 than paid in fiscal year 2026.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<div><div>RDFCD5</div><div>Property tax reimbursement - Education</div><div>Section: 387.20</div><div>Requires GRF ALI 200903, Property Tax Reimbursement - Education, to be used for paying the state's costs incurred because of the property tax rollback, the homestead exemption, and certain other property tax exemptions. Requires EDU, in cooperation with TAX, to distribute these funds directly to the appropriate school districts. Appropriates any additional sums that may be needed to make these payments. Requires each school district to distribute these payments among the proper funds as if they had been paid as real or tangible personal property taxes. Requires payments for the costs of administration to be paid to the county treasurer and county auditor for the subsequent distribution to the appropriate school districts as prescribed by law.</div></div>	<div><div></div><div></div><div>Section: 387.20</div><div>Same as the Executive.</div></div>	<div><div></div><div></div><div>Section: 387.20</div><div>Same as the Executive.</div></div>	<div><div></div><div></div><div>Section: 387.20</div><div>Same as the Executive.</div></div>

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RDFCD6 Homestead exemption, property tax rollback			
Section: 387.20	Section: 387.20	Section: 387.20	Section: 387.20
Requires GRF ALI 110908, Property Tax Reimbursement - Local Government, to be used for paying the state's costs incurred due to the homestead exemption, the manufactured home property tax rollback, and the property tax rollback. Requires the Tax Commissioner to distribute these funds directly to the appropriate local taxing districts, except for school districts. Requires each local taxing district to distribute the amount received among the proper funds as if it had been paid as real property taxes. Appropriates any additional sums that may be needed to make these payments. Requires payments for the costs of administration to be paid to the county treasurer and county auditor for the subsequent redistribution to the appropriate local taxing districts as prescribed by law.	Same as the Executive.	Same as the Executive.	Same as the Executive.
RDFCD7 Municipal income tax			
Section: 387.20	Section: 387.20	Section: 387.20	Section: 387.20
Requires Fund 7095 ALI 110995, Municipal Income Tax, to be used to distribute the municipal income taxes collected at the state level back to municipal corporations. Appropriates additional amounts that are needed to make such payments.	Same as the Executive.	Same as the Executive.	Same as the Executive.

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RDFCD8	Municipal net profit tax			
Section: 387.20		Section: 387.20	Section: 387.20	Section: 387.20
Requires Fund 5VR0 ALI 110902, Municipal Net Profit Tax, be used to distribute the municipal net profit taxes collected at the state level back to municipal corporations. Appropriates additional amounts determined to be necessary to make such payments.		Same as the Executive.		Same as the Executive.
Requires the Tax Commissioner to certify to the OBM Director the amount of additional cash necessary to meet monthly distribution obligations to municipal corporations if insufficient cash exists in the Municipal Net Profit Tax Fund (Fund 5VR0) for this purpose in FY 2026 and FY 2027. Requires the Commissioner to submit a plan, including a proposed repayment schedule to reimburse funds for any cash transferred for this purpose, to the Director requesting the necessary cash be transferred from one or a combination of the following funds: the Municipal Income Tax Administrative Fund, the Local Sales Tax Administrative Fund, the General School District Income Tax Administrative Fund, the Motor Fuel Tax Administrative Fund, the Property Tax Administrative Fund, or the GRF. Allows the Director to transfer the cash to the Municipal Net Profit Tax Fund and reimburse the funds from which the cash was transferred.		Same as the Executive.		Same as the Executive.

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OBMCD28 Transfers in to the GRF			
Section: 509.10	Section: 509.10	Section: 509.10	Section: 509.10
(1) Authorizes the OBM Director to transfer to the GRF interest earned in any state fund, with the exception of funds that are restricted or protected by the Ohio Constitution, federal tax law, or the federal Cash Management Improvement Act.	(1) Same as the Executive.	(1) Same as the Executive	(1) Same as the Executive.
(2) Authorizes the OBM Director to transfer up to \$200,000,000 cash during the biennium, from non-GRF funds that are not constitutionally restricted to the GRF.	(2) Same as the Executive.	(2) Same as the Executive.	(2) Same as the Executive.
(3) Authorizes the OBM Director to transfer cash as necessary during the biennium, from the School District Tangible Property Tax Replacement Fund (Fund 7047) and from the Local Government Tangible Property Tax Replacement Fund (Fund 7081) to the GRF.	(3) Same as the Executive, but limits the total amount of cash that may be transferred over the biennium to \$480,000,000.	(3) Same as the Executive.	(3) Same as the Executive.
(4) No provision.	(4) No provision.	(4) Requires the OBM Director to transfer \$4,000,000 in FY 2026 from the Audit Settlements and Contingency Fund (Fund 5BP1), used by DCY, to the GRF.	(4) Same as the Senate.
(5) No provision.	(5) No provision.	(5) Requires the OBM Director to transfer up to \$10,000,000 cash in FY 2026 from the Literacy Improvement Fund (Fund 5AQ1), used by DEW, to the GRF.	(5) Same as the Senate.
(6) No provision.	(6) No provision.	(6) Requires the OBM Director to transfer \$5,000,000 in each fiscal year from the Human Services Project Fund (Fund 5RY0), used by ODJFS, to the GRF.	(6) Same as the Senate.

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(7) No provision.	(7) No provision.	(7) Requires the OBM Director to transfer \$1,000,000 in FY 2026 from the Workforce Development Projects Fund (Fund 5RX0), used by ODJFS, to the GRF.	(7) Same as the Senate.
(8) No provision.	(8) No provision.	(8) Requires the OBM Director to transfer \$4,000,000 in each fiscal year from the ODJFS Audit Settlements and Contingency Fund (Fund 5DM0) to the General Revenue Fund.	(8) Same as the Senate.
(9) No provision.	(9) No provision.	(9) Requires the OBM Director to transfer \$20,000,000 in FY 2026 from the Pre-Securitization Tobacco Payments Fund (Fund 5LS0) to the GRF.	(9) Same as the Senate.
(10) No provision.	(10) No provision.	(10) Requires the OBM Director to transfer up to \$10,000,000 cash in FY 2026 from the Super RAPIDS Fund (Fund 5AH1), used by ODHE, to the GRF.	(10) Same as the Senate.
(11) No provision.	(11) No provision.	(11) Requires the OBM Director to transfer up to \$9,000,000 cash in FY 2026 from the Grow Your Own Teacher Program Fund (Fund 5ZY0), used by ODHE, to the GRF.	(11) Same as the Senate.
No provision.	No provision.	(12) Requires the OBM Director to transfer \$15,000,000 cash from the Broadband Pole Replacement and Undergrounding Program Fund (Fund 5A11), used by DEV, to the GRF in FY 2026.	(12) Same as the Senate.
No provision.	No provision.	(13) Requires the OBM Director to transfer \$15,000,000 cash in FY 2026 from the Rail Safety Crossing Fund (Fund 5ZP0), used by ODOT, to the GRF.	(13) Same as the Senate.

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No provision.	No provision.	(14) Requires the OBM Director to transfer \$2,500,000 cash in each fiscal year from the Information Technology Development Fund (Fund 5LJ0), used by DAS, to the GRF.	(14) Same as the Senate.
No provision.	No provision.	(15) Requires the OBM Director to transfer \$250,000,000 cash in FY 2026 from the All Ohio Future Fund (Fund 5XM0) to the GRF.	(15) Same as the Senate.
No provision.	No provision.	(16) Requires the OBM Director to transfer the remaining cash balance, after making a transfer required by Section 387.20, in FY 2026 from the Adult Use Tax Fund (Fund QG18) to the GRF.	(16) Replaces the Senate version with a one that requires the OBM Director to transfer \$35,000,000 cash in FY 2026 from the Adult Use Tax Fund (Fund QG18) to the GRF.