

Executive	As Passed By House	As Passed By Senate
SOSCD11 Elections statistics		
No provision.	No provision.	R.C. 111.12 Eliminates the requirement that the SOS compile and publish the Ohio election statistics and the official roster of federal, state, county, township, and municipal officers biennially. Fiscal effect: Reduces costs to the SOS by approximately \$200,000 over the biennium, paid from Fund 5990 ALI 050603, Business Services Operating Expenses.
SOSCD16 Board of Elections Fund		
No provision.	No provision.	R.C. 111.27 Renames the Board of Elections Reimbursement and Education Fund to Board of Elections Fund (Fund 5FG0) in the state treasury.
No provision.	No provision.	Allows the SOS to provide advancements, subject to recoupment, to boards of elections using money from Fund 5FG0, in addition to providing reimbursements for specified costs, such as running statewide special elections, as well as training and educational programs for members and employees of boards of elections. Fiscal effect: Expands the uses of Fund 5FG0, which is supported by cash transfers authorized by the Controlling Board.
SOSCD14 State Board of Education and school district members nominated by primary election		
No provision.	No provision.	R.C. 3311.053, 3501.01, 3505.03, 3505.04, 3513.05, 3513.052, and 3513.19; 3513.254, 3513.255, 3513.256 and 3513.259 (repealed); Section 735.10 Requires candidates for (1) State Board of Education, (2) school district board of education, or (3) educational service center governing board to be nominated by primary election or, for an independent candidate, by nominating petition.

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No provision.	No provision.	Requires candidates for those offices to appear on the general election ballot with a political party designation along with other partisan offices.
No provision.	No provision.	Requires these offices to be treated as partisan offices under the Election Law for all other purposes, such as filling vacancies on the ballot. Fiscal effect: Adds additional races to primary ballots in some cases, which may result in some additional costs for county boards of elections. Minimal increase in revenue for candidate filing fees.
SOSCD15 Election Integrity Unit		
		R.C. 3501.05, 3501.055
No provision.	No provision.	Creates the Election Integrity Unit in the Office of the Secretary of State.
No provision.	No provision.	Requires the Unit to investigate alleged violations of the Election Law upon receiving complaints from the public or on its own initiative.
No provision.	No provision.	Allows the Unit to administer oaths, issue subpoenas, summon witnesses, compel the production of evidence, and hold hearings.
No provision.	No provision.	Requires the Unit to submit annual reports of its activities to the Governor and the General Assembly.
No provision.	No provision.	Requires prosecuting authorities, within one year of receiving a referral, to either prosecute the violation, request additional evidence from the Unit, or decline to prosecute via a written statement.
No provision.	No provision.	Permits the Unit to refer a case to the AGO if the prosecuting authority declines to prosecute the violation and send a written statement explaining why.

Secretary of State			Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	As Passed By Senate	
No provision.	No provision.	If the prosecuting authority requests additional evidence from the Unit, requires the Unit to respond to the request within 90 days.	
No provision.	No provision.	If the Unit provides additional evidence, gives the prosecuting authority 180 days to prosecute or decline to prosecute via written statement; if the prosecuting authority does neither, permits the Unit to refer the case to the AGO.	
			Fiscal effect: Minimal.
SOSCD12 Campaign spending by foreign nationals			
No provision.	No provision.	R.C. 3517.121 Allows a person who is not a U.S. citizen or national, but is a lawful permanent U.S. resident (green card holder), to make campaign contributions, expenditures, and independent expenditures for state and local candidates, but not ballot issues.	
SOSCD1 Poll Workers Training			
Section: 395.20	Section: 395.20	Section: 395.20	
Requires that GRF ALI 050407, Poll Workers Training, be used to reimburse county boards of elections for precinct election official training.	Same as the Executive.	Same as the Executive.	
SOSCD2 County Voting Systems Lease Rental Payments			
Section: 395.20	Section: 395.20	Section: 395.20	
Requires that GRF ALI 050509, County Voting System Lease Rental Payments, be used to make payments during the biennium pursuant to leases and agreements entered into under Section 4 of S.B. 135 of the 132nd G.A., that were used to finance the costs of acquiring, developing, installing, and implementing county voting systems.	Same as the Executive.	Same as the Executive.	

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<div><div>SOSCD3Board of Voting Systems Examiners</div><div>Section: 395.20</div><div>Requires Fund 4S80 ALI 050610, Board of Voting Machine Examiners, to be used for the services and expenses of the members of the Board of Voting Machine Examiners and for other expenses that are authorized to be paid from Fund 4S80. Requires that unused money be returned to the person or entity submitting equipment for examination. Permits the SOS to request that the OBM Director approve additional expenditures if necessary, and appropriates the additional amounts approved.</div></div>	<div><div>Section: 395.20</div><div>Same as the Executive.</div></div>	<div><div>Section: 395.20</div><div>Same as the Executive, but corrects references to the previously named Board of Voting Machine Examiners to reflect its current name, the Board of Voting Systems Examiners.</div></div>
<div><div>SOSCD4Ballot Advertising Costs</div><div>Section: 395.20</div><div>Allows CEB, upon request of the SOS, to approve cash transfers from the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0) to the Statewide Ballot Advertising Fund (Fund 5FH0) to pay the cost of public notices associated with statewide ballot initiatives.</div></div>	<div><div>Section: 395.20</div><div>Same as the Executive.</div></div>	<div><div>Section: 395.20</div><div>Same as the Executive.</div></div>
<div><div>SOSCD5Absent Voter's Ballot Application Mailing</div><div>Section: 395.20</div><div>Authorizes CEB, upon request of SOS, to approve cash and appropriation transfers from Fund 5KM0 to the Absent Voter's Ballot Application Mailing Fund (Fund 5RG0) to print and mail unsolicited applications for absent voters' ballots for the November 2026 general election.</div></div>	<div><div>Section: 395.20</div><div>Same as the Executive.</div></div>	<div><div>Section: 395.20</div><div>Same as the Executive.</div></div>

Executive	As Passed By House	As Passed By Senate
<div><div>SOSCD6Address Confidentiality Program</div><div>Section: 395.20</div><div>Authorizes the OBM Director, upon request of the SOS, to transfer up to \$400,000 cash in each fiscal year from the Business Services Operating Expenses Fund (Fund 5990) to the Address Confidentiality Program Fund (Fund 5SN0).</div></div>	<div><div>Section: 395.20</div><div>Same as the Executive.</div></div>	<div><div>Section: 395.20</div><div>Same as the Executive.</div></div>
<div><div>SOSCD7Corporate/Business Filing Refunds</div><div>Section: 395.20</div><div>Requires that Fund R0002 ALI 050606, Corporate/Business Filing Refunds, be used to hold revenues until they are directed to appropriate accounts or until they are refunded. Appropriates additional amounts deemed necessary by the SOS and approved by the OBM Director.</div></div>	<div><div>Section: 395.20</div><div>Same as the Executive.</div></div>	<div><div>Section: 395.20</div><div>Same as the Executive.</div></div>
<div><div>SOSCD8HAVA Funds</div><div>Section: 395.20</div><div>Reappropriates the available balance of Fund 3AS0 ALI 050616, Help America Vote Act (HAVA), at the end of FY 2025 and FY 2026, for the same purposes in the following fiscal years.</div></div>	<div><div>Section: 395.20</div><div>Same as the Executive.</div></div>	<div><div>Section: 395.20</div><div>Same as the Executive.</div></div>
<div><div>SOSCD9Electronic Pollbooks</div><div>Section: 395.30</div><div>Extends through FY 2027, the provisions that require the SOS, through Fund 5ZE0 ALI 050638, Electronic Pollbooks, to reimburse county boards of elections up to 85% of the total calculated allocation cost to acquire electronic pollbooks and ancillary equipment as defined by R.C. 3506.05. Reappropriates the available balance of Fund 5ZE0 ALI 050638, Electronic Pollbooks, at the end of FY 2025 for the same purposes in FY 2026.</div></div>	<div><div>Section: 395.30</div><div>Same as the Executive.</div></div>	<div><div>Section: 395.30</div><div>Same as the Executive.</div></div>

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Requires the SOS to calculate the portion of appropriation item 050638, Electronic Pollbooks, to be allocated to each county board of elections in proportion to the number of registered voters in each county as recorded in the statewide voter registration database as of July 1, 2022. Requires that SOS, in conjunction with DAS Procurement Services, use the funding allocated to each county to reimburse them for the cost of acquiring electronic pollbooks and ancillary equipment according to certain guidelines.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Passed By Senate
SBECD2 State Board of Education membership		
	R.C. 3301.01, 3301.02, 3301.03, and 3301.06; 3513.259 (repealed); Section 801.230; various other sections making conforming changes	
No provision.	Reduces State Board of Education (SBE) membership from eight members appointed by the Governor and 11 elected members to a total of five members appointed by the Governor.	No provision.
No provision.	Abolishes the offices of the elected SBE members upon expiration of their current terms or a vacancy in their offices and the offices of the first three appointed members whose terms expire or who vacate their offices.	No provision.
No provision.	Modifies the representation requirements for appointed SBE members to require at least one member to represent each of a rural, suburban, and urban school district, a community school, and a chartered nonpublic school.	No provision.
No provision.	Changes criteria for determining whether absences lead to a vacancy in SBE from two consecutive absences from regular SBE meetings for reasons that are declared insufficient by a vote of 12 members to three consecutive absences from regular meetings for any reason.	No provision.
No provision.	Eliminates all requirements regarding the election of SBE members. Fiscal effect: Decrease in SBE board member compensation costs reaching roughly \$50,000 annually once the SBE falls to five members. SBE members are paid \$32.02 per hour for the performance of official duties. In 2024, SBE board members received an average of about \$3,500 in compensation. SBE members also receive travel reimbursements, which will decrease to some degree as well.	No provision.

Executive		As Passed By House	As Passed By Senate
ELCCD3	Campaign finance law		R.C. 102.08, (enacted), 3517.01, 3517.08, 3517.10, 3517.102, 3517.105, 3517.106, 3517.107, 3517.1010 (enacted), 3517.1011, 3517.121, 3517.13, 3517.152 (3517.14), 3517.992 (3517.99), 3599.03, 3921.22, 4123.442, 4503.03; Section 525.50
No provision.		No provision.	Eliminates prohibitions against a corporation or labor organization making an independent expenditure regarding a candidate.
No provision.		No provision.	Eliminates dollar limits on contributions to entities that make only independent expenditures.
No provision.		No provision.	Prohibits a political action committee (PAC) or political contributing entity (PCE) that accepts a contribution from a corporation or labor organization from then making a contribution to any entity other than one that makes only independent expenditures.

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No provision.	No provision.	<p>Requires a corporation or labor organization that makes independent expenditures to report its expenditures in the same manner as other political entities by doing all of the following:</p> <ul style="list-style-type: none">- Expanding and clarifying the definition of a PCE to include any entity that makes contributions or expenditures and that is not an individual, a campaign committee, a political party, a legislative campaign fund, or a PAC.- Allowing an unincorporated business to continue to make contributions in the names of its individual partners, owners, or members, instead of classifying the entity as a PCE.- Changing the definition of an independent expenditure to include any use of funds or anything of value for that purpose, meaning that a PCE that uses its own money instead of contributions to fund an independent expenditure must report the expenditure.- Clarifying that "independent expenditure" includes expenditures concerning ballot issues, as well as expenditures concerning candidates.- Making clear that all PCEs must comply with the continuing law that requires entities that engage in political advertising to report the expenditure and to identify themselves in the advertisement as the funding source.
No provision.	No provision.	<p>Allows a person who is not a U.S. citizen or national, but is a lawful permanent U.S. resident (green card holder), to make campaign contributions, expenditures, and independent expenditures for state and local candidates, but not ballot issues.</p>

Executive

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ELCCD2 Abolish Ohio Elections Commission

R.C. 109.02, 145.055, 145.99, 742.044, 742.99, 3307.074, 3307.99, 3309.074, 3309.99, 3501.05, 3501.11, 3513.04, 3513.05, 3513.10, 3513.261, 3517.01, 3517.08, 3517.081, 3517.102, 3517.109, 3517.1012, 3517.11, 3517.121, 3517.13, 3517.153 (3517.14), 3517.15, 3517.16, 3517.155 (3517.17), 3517.993 (3517.18), 3517.20, 3517.21, 3517.22, 3517.23, 3517.991 (reenacted), 3517.992 (3517.99), 5505.046, 5505.99, Section 525.50; Repealed: 3517.14, 3517.151, 3517.152, 3517.154, 3517.156, 3517.157, 3517.99, 3517.991

R.C. 109.02, 111.29 (enacted), 145.054, 145.055, 145.99, 742.043, 742.044, 742.99, 3307.073, 3307.074, 3307.99, 3309.073, 3309.074, 3309.99, 3501.05, 3501.11, 3513.04, 3513.05, 3513.10, 3513.261, 3517.01, 3517.08, 3517.081, 3517.102, 3517.109, 3517.1012, 3517.11, 3517.121, 3517.13, 3517.152 (3517.14), 3517.153 (3517.15), 3517.154 (3517.16), 3517.155 (3517.17), 3517.157 (3517.18), 3517.993 (3517.171), 3517.20, 3517.21, 3517.22, 3517.23, 3517.991 (reenacted), 3517.992 (3517.99), 5505.045, 5505.046, 5505.99, Repealed: 3517.14, 3517.151, 3517.152, 3517.154, 3517.156, 3517.157, 3517.99, 3517.991; Section 395.10, 525.50

No provision.	Abolishes ELC as of January 1, 2026. Requires ELC, between the bill's effective date and January 1, 2026, to continue to hear the matters pending before it based on the current law requirements, but prohibits any new complaints from being filed with ELC during that time. Requires, instead, that complaints be filed with SOS or the board of elections, as applicable.	Same as the House, but replaces the ELC with a five-member Ohio Election Integrity Commission, to be appointed by SOS and the leaders of the General Assembly. Sets the qualifications, terms of office, compensation of the members of the new Commission, and process for removing a member for cause.
No provision.	No provision.	Requires the SOS to provide staff for the Ohio Election Integrity Commission. Transfers ELC's current staff to SOS instead of to the new Commission.
No provision.	Requires complaints regarding violations of the Campaign Finance Law to be heard by a hearing officer appointed by SOS or to be heard by a board of elections, depending on the violation, before any prosecution may commence.	Replaces the House provision with one that gives the new Commission jurisdiction over the same campaign finance related offenses as ELC currently has, plus certain voting- and petition-related offenses. Requires all complaints to be filed with SOS, reviewed and heard by an SOS attorney, and disposed of by SOS, except in the case of a conflict of interest.
No provision.	No provision.	Requires an attorney appointed by the new Commission to hear the matter if the subject of the complaint objects to SOS's determination within 14 days.

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No provision.	Changes several procedural requirements regarding administrative hearings of those complaints and the prosecutor to whom a violation may be referred, but generally retains the current administrative and criminal penalties.	Same as the House but allows SOS or the new Commission to dispose of a complaint as follows: (1) Find no violation and, if applicable, find the complaint frivolous; (2) find a violation and impose a fine of up to \$1,000 per occurrence; and (3) find a significant violation or repeated violations and refer the matter for prosecution.
No provision.	Transfers any matters pending before ELC as of January 1, 2026, to SOS or a board of elections (BOEs), as applicable, for disposition under the amendment.	Same as the House, but to only the SOS and not BOEs.
No provision.	Allows SOS to issue advisory opinions regarding the Campaign Finance Law and specifies that existing ELC opinions are considered SOS opinions unless and until they are amended or rescinded.	Replaces the House provision with one that instead transfers the authority to issue advisory opinions from the ELC to the Ohio Election Integrity Commission and additionally requires the Joint Legislative Ethics Committee to issue advisory opinions for campaign finance for General Assembly members and candidates (See ELC 3).
No provision.	Provides procedures for ELC to wind up its affairs and transfer its records, assets, and liabilities to SOS.	Same as the House.
No provision.	Removes all candidate filing fees credited to the Ohio Elections Commission Fund (see ELCCD1).	Replaces the House provision with one that transfers all candidate filing fees credited to the Ohio Elections Commission Fund to the Ohio Election Integrity Commission Fund (Fund 5CS1) (see ELCCD1).
No provision.	Transfers the cash balance of the Ohio Elections Commission Fund (Fund 4P20) to the Corporate and Uniform Commercial Code Filing Fund (Fund 5990) on January 1, 2026, or as soon as possible thereafter. Abolishes Fund 4P20 after the transfer is complete.	Same as the House, however transfers the cash balance of the Ohio Elections Commission Fund (Fund 4P20) to the Ohio Election Integrity Commission Fund (Fund 5CS1) on January 1, 2026, or as soon as possible thereafter.
No provision.	Cancels any existing encumbrances against Fund 4P20 ALI 051601, Operating Support, and reestablishes them against Fund 5990 ALI 050630, Elections Support Supplement, used by SOS. Appropriates the reestablished encumbrance amounts.	Same as the House, but instead reestablishes existing encumbrances against Fund 5CS1 ALI 050604, Ohio Election Integrity Commission, used by SOS.

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No provision.	<div>No provision.</div> <div>Fiscal effect: County Boards of Elections and the SOS will incur costs previously incurred by the ELC for complaints regarding violations of Campaign Finance Law.</div>	<div>Requires SOS to refer all past due fines imposed by ELC, SOS, or the new Commission to AGO for collection.</div> <div>Fiscal effect: The SOS will incur costs previously incurred by the ELC for complaints regarding violations of Campaign Finance Law. The bill appropriates \$250,000 in FY 2026 to SOS's Fund 5CS1 ALI 050604,Ohio Election Integrity Commission, to cover operating expenses.</div>
<div>ELCCD1Candidate filing fees</div> <div>R.C.3513.10</div> <div>Increases the candidate filing fees by \$5 for the following offices: (1) State Board of Education, (2) county and municipal court judge, (3) state legislators, (4) U.S. Representatives, (5) city and county elected officials.</div> <div>Increases the candidate filings fees by \$10 for: (1) statewide elected offices and (2) Court of Appeals and Court of Common Please judges.</div> <div>Fiscal effect: Additional revenue gain of approximately \$10,000 over the biennium for the Elections Commission Fund (Fund 4P20).</div>	<div>R.C.3513.10</div> <div>Replaces the Executive provision with one that instead removes all candidate filing fees credited to the Elections Commission Fund (Fund 4P20). Removes additional candidate filing fees for the State Board of Education (see SBECD2) and county coroners (see LOCCD21) which are to be appointed rather than elected positions under the bill.</div> <div>No provision.</div> <div>Fiscal effect: With the abolishment of ELC (see ELCCD2), ELC candidate filing fees paid to Fund 4P20 are repealed.</div>	<div>R.C.3513.10</div> <div>Same as the House, but replaces the provision that removes all ELC candidate filing fees with a provision that instead transfers ELC candidate filing fees, unchanged by the bill, from being paid to Fund 4P20 to the new Ohio Election Integrity Commission Fund (Fund 5CS1). Also restores additional candidate filing fees for the State Board of Education (see SBECD2).</div> <div>No provision.</div> <div>Fiscal effect: Candidate filing fees will flow to Fund 5CS1.</div>

Executive		As Passed By House	As Passed By Senate
AUDCD9	AOS duties		R.C. 9.35, 117.11, 117.38, 117.44, 149.10, 149.30, 169.13, 306.43, 308.13, 317.20, 319.04, 321.03, 323.611, 501.09, 501.11, 507.12, 703.34, 733.81, 735.05, 749.31, 1533.13, 3313.27, 3314.011, 3314.038, 3314.08, 3315.18, 3315.181, 3317.035, 3318.051, 3318.48, 3326.51, 3328.16, 3345.591, 3375.39, 3375.92, 3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 5705.12, 5705.121, 5705.28, 5705.29, 5923.30, 5705.38, 6101.55; R.C. 117.113, 117.251, 117.441, 117.51, 501.03, 3314.50, 4115.31, 4115.32, 4115.33, 4115.34, 4115.35, 4115.36 (repealed)
No provision.		No provision.	The bill makes various changes to laws related to AOS, as follows:
No provision.		No provision.	Makes subject to audit any books and records that are both maintained by public officials and contracted out for electronic data processing or computer services. Removes the requirement that the parties give “satisfactory assurance” to AOS that affected records will be subject to audit as under current law.
No provision.		No provision.	Repeals a redundant provision requiring the AOS to audit each science, technology, engineering, and mathematics (STEM) school every fiscal year.
No provision.		No provision.	Eliminates the AOS's duty to audit a school district serving as a STEM school sponsoring district for compliance with STEM school financing requirements.
No provision.		No provision.	Repeals a provision requiring the AOS to make a notation on an audit report for a county treasurer’s office if the treasurer invested at least 10% of the county’s money in eligible institutions.

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No provision.	No provision.	Requires the annual financial report filed by public offices under continuing law to include budgetary comparison information as required by the applicable reporting framework or as prescribed by the AOS.
No provision.	No provision.	Removes the requirement for the AOS to operate a fiduciary training program annually for members and employees of state boards and commissions.
No provision.	No provision.	Transfers custodian responsibility for Ohio’s public land records from the AOS to the OHS.
No provision.	No provision.	Requires executive agencies to receive pre-approval from the AOS for internally produced or independently produced audit reports.
No provision.	No provision.	Changes an erroneous reference in the Unclaimed Funds Law from AOS to OBM, which is responsible for paying unclaimed funds held by the state to the owner.
No provision.	No provision.	Requires county auditors, township fiscal officers, and municipal fiscal officers to retain documentation of required completed initial and continuing education courses. Additionally requires the AOS to audit for compliance with the continuing education requirements.
No provision.	No provision.	Eliminates AOS's duty to adopt rules for verifying the completion of initial education programs and continuing education courses for individuals elected or appointed to the office of township fiscal officer, duty to issue a certificate of completion for such programs and courses, and duty to issue "failure to complete" notices for such programs and courses.

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No provision.	No provision.	Eliminates the AOS's duty to adopt rules for verifying the completion of initial education programs and continuing education courses for fiscal officers, duty to issue a certificate of completion for such programs and courses, and duty to issue "failure to complete" notices for such programs and courses.
No provision.	No provision.	Requires the County Auditors Association of Ohio, rather than the AOS, to issue notices to county auditors who have not completed the required coursework.
No provision.	No provision.	Requires township and municipal fiscal officers' continuing education to include knowledge about bulletins or other information published by the AOS and any other subject deemed appropriate by the AOS.
No provision.	No provision.	Removes the AOS from the process for a county to have sectional indexes made.
No provision.	No provision.	Transfers, from the AOS to DAS, the responsibility to issue deeds for property that was originally appropriated by Congress for the support of schools and ministerial purposes.
No provision.	No provision.	Removes the requirement that AOS prescribe the form/manner of records that clerks, fiscal officers, and other agents must keep related to certain wildlife/hunting/fishing permits and licenses.
No provision.	No provision.	Requires DEW instead of AOS to require the fiscal officer of a community school or college-preparatory boarding school to execute a bond.
No provision.	No provision.	Removes AOS as a recipient of an annual report submitted by community schools about students who live in a children's residential center.
No provision.	No provision.	Removes the requirement for a community school's governing authority to file a bond or submit a written guarantee of payment for audit costs.

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No provision.	No provision.	Eliminates the requirement that the DEW consult the AOS in reducing certain amounts payable to certain community schools.
No provision.	No provision.	Eliminates the Director of DEW and AOS's duty to jointly establish a method for auditing certain community schools.
No provision.	No provision.	Eliminates the Director of DEW, AOS, and Governor's duty to jointly make recommendations to the General Assembly for legislative changes to assure fiscal and academic accountability for certain community schools.
No provision.	No provision.	Removes the authority of the AOS to (1) alter the formula used to calculate the amount a school district must deposit into their Capital and Maintenance Fund and (2) designate alternative sources of revenue a school district can deposit the fund.
No provision.	No provision.	Requires a school district, rather than AOS, to notify DEW when the school district transfers the required deposit for certain projects.
No provision.	No provision.	Removes the requirement that the AOS issue a finding for recovery against a school district when funds are overdue to the FCC. Instead, requires FCC to certify the amount to the AGO for collection.
No provision.	No provision.	Removes the AOS or their representative as an alternate person responsible for counting all remaining money, bonds, and other securities of a library's or board of education's fiscal officer.
No provision.	No provision.	Eliminates the requirement that each subdivision and school library district budget include additional information prescribed by AOS.
No provision.	No provision.	Allows the AOS full discretion in selecting which school districts to audit for enrollment information.

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No provision.	No provision.	Eliminates the requirement that school district appropriation measures be in the form prescribed by AOS after consultation with the Tax Commissioner.
No provision.	No provision.	Removes the requirement for the AOS to consult TAX when political subdivisions request approval to create a new fund under Ohio’s Tax Levy Law.
No provision.	No provision.	Changes the AOS's duty to audit certain safeguards implemented by state institutions of higher education from a minimum of four performance audits each biennium to at least once every two fiscal years.
No provision.	No provision.	Removes the authority of AGR and DOH to ask AOS to audit retail food establishment license fees or food service operation license fees charged by a local board of health.
No provision.	No provision.	Removes the requirement for DEV to consult with AOS when preparing reports about the impact of the prohibition against discontinuing heating services on the number of uncollectible and past due residential accounts.
No provision.	No provision.	Removes AOS and SOS from the process for investing money received by the courts for the assurance fund.
No provision.	No provision.	Removes AOS from the process of filing an action against an officer of the organized militia who cannot properly account for property/money in the officer’s possession.
No provision.	No provision.	Requires the judges that preside over conservancy districts, instead of the AOS, to consider approvals for modifying the form of the annual levy portion of a conservancy district’s assessment record.
No provision.	No provision.	Removes outdated provisions from the Revised Code related to the now-abolished State Committee for the Purchase of Products and Services by Persons with Severe Disabilities.

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No provision.	No provision.	Eliminates the ability of the head of a department, board, commission, or district authority entitled to participate in any appropriation or revenue of a subdivision to file an estimate of contemplated revenue and expenditures for the ensuing fiscal year on a form prescribed by AOS.
No provision.	No provision.	Eliminates the requirement that a tax budget present certain information in such detail as prescribed by AOS. Fiscal effect: Minimal.

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PENCD5	Precinct election officials excluded from PERS	<div><div>R.C.145.012</div><div>Excludes from PERS membership a person whose only service as a public employee is, and who receives any compensation for service during a calendar year as, a precinct election official.</div><div>Fiscal effect: Reduces employer contribution costs for county boards of elections by excluding most (i.e., any person not currently a PERS member) precinct election officials (PEOs) from PERS membership. Under current law, only PEOs earning below \$600 in a calendar year (\$1,000 during years with multiple primary and general elections) are excluded.</div></div>	<div><div>R.C.145.012</div><div>Same as the House, but further excludes any service as a precinct election official from PERS membership.</div><div>Fiscal effect: Excludes all precinct election officials (PEOs) from PERS membership, which reduces employer contribution costs for county boards of elections by a greater amount than the House provision.</div></div>

Executive	As Passed By House	As Passed By Senate
<u>Property Taxes and Transfer Fees</u>		
TAXCD106 Educational property tax levy submission		R.C. 133.18, 3318.06-3318.063, 3318.36, 3318.45, 5705.194, 5705.21, 5705.215, 5705.2111, 5705.2113, Section 801.300
No provision.	No provision.	Requires two-thirds of a school board or other governing authority of a school district, joint vocational school district, regional student education district, career-technical cooperative education district, or a qualifying school district partnership to approve submission of a tax levy to voters for all educational levies instead of only for certain types of education levies under current law. Fiscal effect: May make it harder for an education governing authority to place a levy on the ballot.

Executive	As Passed By House	As Passed By Senate
LOCCD21 County coroner appointment		
	R.C. 313.01, 305.02, 305.03; Section 703.10	
No provision.	Requires that a county coroner be appointed quadrennially by the board of county commissioners instead of being elected quadrennially by voters as under current law.	No provision.
No provision.	Removes the county coroner as the county official to fill in when two county commissioners are absent and instead requires the county auditor to do so.	No provision.
No provision.	Allows current county coroners who were elected to complete their terms.	No provision.
	Fiscal effect: None.	
LOCCD34 Referendum percentage for municipalities and home rule townships		
		R.C. 504.14, 731.29
No provision.	No provision.	Increases the referendum petition signature requirement from 10% to 35% for municipal corporations and limited home rule townships.
		Fiscal effect: May result in fewer referendum petitions being approved.
LOCCD22 Township zoning referendum process		
	R.C. 519.12	R.C. 519.12
No provision.	Exempts township zoning amendments related to megaprojects from the zoning referendum process.	No provision.
No provision.	No provision.	Increases from 15% to 35% of the total votes cast for Governor in the last election, the number of signatures required on a referendum petition related to township zoning amendments.
	Fiscal effect: Potential minimal savings.	Fiscal effect: Same as the House.

Executive	As Passed By House	As Passed By Senate
LOCCD24 Village dissolution evaluation		
No provision.	<div><div>R.C. 703.331</div><div>Adds electric services to the list of services that may be counted when evaluating whether a village has provided five services and therefore does not qualify for an automatic ballot question on village dissolution.</div><div>Fiscal effect: Potential minimal savings.</div></div>	<div><div>R.C. 703.331</div><div>Same as the House.</div><div>Fiscal effect: Same as the House.</div></div>