

Executive	As Passed By House	In Senate Finance
OBMCD49 Governor's proposed budget		
No provision.	No provision.	R.C. 107.03 Prohibits the Governor from proposing a budget that carries into the new biennium a GRF cash balance that is greater than the required ending fund balance, excluding any encumbered funds.
OBMCD44 State Appropriation Limitations		
	R.C. 107.032, 107.033, 107.034 (repealed and reenacted), 9.334, 153.693; Sections 701.60, 820.110	R.C. 107.032, 107.033, 107.034 (repealed and reenacted), 9.334, 153.693; Sections 701.60, 820.110
No provision.	Starting with FY 2028, makes the following changes to the calculation of the state appropriation limitations (SAL):	Same as the House.
No provision.	(1) Eliminates the alternative growth factor (the sum of the inflation and Ohio population change rates) so that the SAL will be calculated using a 3.5% growth factor only;	(1) Same as the House.
No provision.	(2) Modifies the appropriations included in the calculation of aggregate GRF appropriations to include appropriations made to another fund supported by cash transfers from the GRF, in addition to appropriations made directly from the GRF as provided under current law;	(2) Same as the House.
No provision.	(3) Provides that any tax revenue credited to the GRF during FY 2026 and FY 2027 is a GRF tax source funding GRF appropriations for the succeeding fiscal year with respect to determination of the SAL, even if that tax revenue is later credited to a non-GRF fund, and designates that appropriations made from any such non-GRF fund must be considered as though they were made from the GRF for purposes of calculating the SAL;	(3) Same as the House.

Executive	As Passed By House	In Senate Finance
No provision.	(4) Requires the Governor, as part of the executive budget submission to the General Assembly, to do all of the following: (a) Identify all non-GRF ALIs that are subject to the SAL for the current fiscal year; (b) Propose funding non-GRF ALIs from the GRF for each respective fiscal year of the biennium covered by the budget, to the greatest extent possible, if the Governor decides to continue funding any of those non-GRF ALIs; and (c) Submit a table of all non-GRF ALIs that are subject to the SAL for the current fiscal year and for each respective fiscal year of the biennium covered by that budget and provide a list of these ALIs in the main operating appropriations bill.	(4) Same as the House.
OBMCD51 Major sports facility performance grants		
No provision.	No provision.	R.C. 123.28, 123.281, 123.282, 169.08, 718.13, Section 229.40, 243.20 Replaces the House provisions related to construction of major sports facilities (see FCCCD9) with the following provisions.
No provision.	No provision.	Requires that, on January 1, 2026, or as soon as possible thereafter, the COM Director remit unclaimed funds and interest that escheat to the state under the amendment as follows: (1) \$600,000,000 for deposit into the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1); and (2) The remainder for deposit into the Ohio Escheatment Fund.

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No provision.	No provision.	Appropriates \$600,000,000 in FY 2026 to ALI 042428, Major Sports Facilities Performance Grants, out of the revenues received from the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1). Requires OBM to use ALI 042428 to support construction of a "transformational major sports facility mixed-use project" that is associated with a Brook Park economic development project. Prohibits moneys from being disbursed from ALI 042428 prior to February 1, 2026.
No provision.	No provision.	Reappropriates the unexpended, unencumbered balance of item 042428, Major Sports Facilities Performance Grants, at the end of fiscal year 2026 to the same appropriation item in fiscal year 2027.
No provision.	No provision.	Permits state funds to be used as performance grants to pay or reimburse to up to 25% of the estimated construction costs of a major sports facility if certain criteria are met.
No provision.	No provision.	Requires the professional sports franchise to submit a payment to OBM equal to eight and one-third percent of the total amount granted for the project, to be held in escrow, repayment conditioned on increased tax revenues meeting target amounts over a 16-year period as described below, and to establish a supplemental reserve fund in an amount equal to the initial escrow amount.
No provision.	No provision.	Permits the professional sports franchise to apply to receive its escrow money early if the total increased tax revenues have already equaled or exceeded the performance grant amount.

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No provision.	No provision.	Establishes a schedule under which increased tax revenues produced by the major sports facility over a 16-year period must meet target amounts, which increase every four years, the sum of which is equal to the grant amount. For calendar years 2026, 2027, and 2028, provides that the incremental major sports facility mixed-use project district state tax revenues equals the state taxes levied for the (1) sales and use tax, (2) personal income tax, and (3) commercial activity tax for the construction of, and the purchasing of or leasing of materials and items used in the construction of, the project. If the increased tax revenue does not equal target amounts, permits the money from the payment held in escrow to be used to offset the shortfall. If the amount held in escrow is not enough, permits OBM to take the remaining amounts from the supplemental reserve, which is deposited into the GRF.
No provision.	No provision.	Requires the base amount to increase by 3.5% each year when calculating base professional sports franchise state tax revenues. However, for the Brookpark project and for calendar years 2026, 2027, and 2028, provides that the base professional sports franchise state tax revenues equals the actual state tax revenues generated at the Cleveland stadium.
No provision.	No provision.	Establishes tax reporting requirements for businesses operating in transformational major sports facility mixed-use project districts.
No provision.	No provision.	Requires the agreement between OBM and a professional sports franchise to establish the metes and bounds of the transformational major sports facility mixed-use project, which must be accompanied by a petition signed by every record owner of a parcel of real property located in the proposed district.

Office of Budget and Management		Main Operating Appropriations Bill H.B. 96	
Executive	As Passed By House	In Senate Finance	
No provision.	No provision.	Requires all territory in the district to be contiguous, and contain only one transformational major sports facility mixed-use project.	
No provision.	No provision.	Prohibits the territory of a district from being enlarged after it is established with OBM.	
No provision.	No provision.	Requires that, if the owner loses a controlling share of ownership or control interest in the professional sports franchise, the rights and obligations of the owner are assigned to, and assumed by, any new owner with controlling ownership interest.	
OBMCD38 Removal of Office of Budget and Management from boards			
R.C. 125.181, (repealed), 4505.09	R.C. 125.181, (repealed), 4505.09	R.C. 125.181, (repealed), 4505.09	
Repeals the law requiring the DAS Director to establish the State Information Technology Investment Board within DAS.	Same as the Executive.	Same as the Executive.	
Removes the OBM Director as a nonvoting member of the Automated Title Processing Board.	Same as the Executive.	Same as the Executive.	
Fiscal effect: None.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	
OBMCD41 Federal grant suspension			
R.C. 126.10	R.C. 126.10	R.C. 126.10	
Allows state programs to be reduced, suspended, or discontinued if the federal government reduces, suspends, or discontinues any corresponding federal program which provides funds for the state program.	Same as the Executive.	Same as the Executive.	
Fiscal effect: Potentially reduces state expenditures in the event of a change in federal funding.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	
OBMCD48 State grant reporting system			
No provision.	No provision.	R.C. 126.17	Requires the Director of OBM to establish and administer a centralized reporting system for state grant recipient financial status reports.

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OBMCD39 OBM support services		
R.C. 126.42 Authorizes OBM to perform routine support services for any board or commission as requested instead of just for professional or occupational licensing boards or commissions as under current law. Adds the New African Immigrants Commission to the list of enumerated boards for which OBM must perform routine support services. Fiscal effect: None.	R.C. 126.42 Same as the Executive. Same as the Executive. Fiscal effect: Same as the Executive.	R.C. 126.42 Same as the Executive. Same as the Executive. Fiscal effect: Same as the Executive.
OBMCD40 Targeted Addiction Assistance Fund		
R.C. 126.67 Creates the Targeted Addiction Assistance Fund to receive all funding awarded to the state by court order to address the effects of the opioid crisis, unless such money is specifically directed elsewhere by the court. Creates the Targeted Addiction Assistance Fund to receive all funding awarded to the state by court order to address the effects of the opioid crisis, unless such money is specifically directed elsewhere by the court. No provision.	R.C. 126.67 Clarifies that the Targeted Addiction Assistance Fund consists of money awarded to the state to address the effects of the opioid crisis, removing the provision stating "unless such money is specifically directed elsewhere by the court." Clarifies that the Targeted Addiction Assistance Fund consists of money awarded to the state to address the effects of the opioid crisis, removing the provision stating "unless such money is specifically directed elsewhere by the court." Requires, beginning January 15, 2027, any money received under the settlement agreement in State of Ohio v. McKesson Corp., Case No. CVH20180055 (C.P. Madison Co., settlement agreement of October 7, 2021) to be certified by AGO and sent to OBM for deposit in the Targeted Addiction Assistance Fund (see AGOCD35).	R.C. 126.67 Same as the House. Same as the House. Same as the House.

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No provision.	Requires, beginning January 15, 2027, any money received under the settlement agreement in State of Ohio v. McKesson Corp., Case No. CVH20180055 (C.P. Madison Co., settlement agreement of October 7, 2021) to be certified by AGO and sent to OBM for deposit in the Targeted Addiction Assistance Fund (see AGOCD35).	Same as the House.
No provision.	Requires OBM to notify the Speaker of the House and President of the Senate when money is deposited into the fund.	Same as the House, but also requires notification to the Finance Committee chairpersons.
No provision.	Requires OBM to notify the Speaker of the House and President of the Senate when money is deposited into the fund.	Same as the House, but also requires notification to the Finance Committee chairpersons.
Fiscal effect: None.	Fiscal effect: Minimal.	Fiscal effect: Same as the House.
OBMCD32 Federal medical assistance percentage for expansion eligibility group		
R.C. 126.70	R.C. 126.70, 5163.04, Section 513.10	R.C. 126.70, 5163.04, Section 513.10
Requires ODM to immediately terminate medical assistance for members of the Medicaid expansion eligibility group (Group VIII) if the federal government sets the federal medical assistance percentage below 90%.	Same as the Executive, but also requires ODM to certify, not later than 15 business days following the change to the FMAP, to (1) the OBM Director, (2) JMOC, (3) the Senate President, and (4) the House Speaker, the state and federal shares of the total actual expenditure for Group VIII for the most recently completed month before the change.	Same as the House.
No provision.	Specifies that the certified state share monthly amount is to be multiplied by the number of months remaining in the fiscal biennium to derive the total calculated amount that is to remain in the GRF.	Same as the House.
No provision.	Requires that at the conclusion of each fiscal year in the biennium, the calculated total state share amount be transferred to the Budget Stabilization Fund or the Expanded Sales Tax Holiday Fund pursuant to R.C. 131.44.	Same as the House.

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Fiscal effect: Group VIII's projected caseload is 779,000 in FY 2026 and 772,000 in FY 2027, with expenditures of \$6.66 billion and \$6.93 billion, respectively. The federal and state shares are 90% and 10%, respectively.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
OBMCD47 Budget Stabilization Fund - interest		R.C. 131.43
No provision.	No provision.	Redirects investment earnings of the Budget Stabilization Fund to the GRF. Fiscal effect: Potentially increase GRF revenue by \$96.4 million in FY 2026 and \$114.6 million in FY 2027.
OBMCD34 State Land Royalty Fund		
R.C. 131.50	R.C. 131.50	
Revises the requirements and procedures regarding money transferred from the existing State Land Royalty Fund (SLRF) to individual funds administered by state agencies from revenue generated by oil and gas leases on state land as follows:	Same as the Executive, but makes the following changes:	No provision.
(1) Creates the Natural Resources Land Royalty Fund (NRLRF) to consist of money from leased mineral rights on land owned or controlled by ODNR and the Transportation Land Royalty Fund to consist of money from leased mineral rights on land owned or controlled by ODOT.	(1) Same as the Executive, but also creates the Wildlife Land Royalty Fund, separate from the NRLRF to consist of money from leased mineral rights on land owned or controlled by the Division of Wildlife in ODNR.	No provision.
(2) Requires the OBM Director to transfer cash from the SLRF to these two funds or other designated funds at the request of a state agency entitled to receive such revenue, rather than requiring the Treasurer of State, in consultation with the OBM Director, to disburse the money within 30 days of its deposit into the SLRF.	(2) Same as the Executive, but also requires transfers to the Wildlife Land Royalty Fund and does not remove the 30 day deadline for making the transfers.	No provision.
(3) Removes the requirement that the cash transferred to ODNR be transferred to the appropriate fund designated by the applicable division within ODNR.	(3) Same as the Executive, except for the transfers to the Wildlife Land Royalty Fund as described above.	No provision.

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OBMCD53 Fund interest to GRF		
		R.C. 3770.06, 105.41, 122.14, 122.6510, 122.6511, 122.6512, 126.24, 126.60, 126.62, 2108.34, 3701.841, 5168.25, and 5753.031; Sections 265.370 and 503.140
No provision.	No provision.	Redirects interest earnings from the following funds to the GRF: Lottery Profits Education Reserve Fund, Roadwork Development Fund, Brownfields Revolving Loan Fund, Brownfield Remediation Fund, Building Demolition and Site Revitalization Fund, OAKS Support Organization Fund, H2Ohio Fund, All Ohio Future Fund, Facilities Establishment Fund, Second Chance Trust Fund, Tobacco Use Prevention Fund, Lottery Profits Education Fund, State Liquor Regulatory Fund, Hospital Assessment Fund, and Sports Gaming Profits Education Fund.
No provision.	No provision.	Requires OBM to direct the investment earnings of the following funds to the GRF by July 15, 2025: Capitol Square Improvement Fund (Fund 5AN1), The Health Care/Medicaid Support and Recoveries Fund (Fund 5DL0), Ohio Workforce Incumbent Job Training Fund (Fund 5NH0). Fiscal effect: Likely increases GRF revenues in the tens of millions of dollars each fiscal year.
OBMCD45 One Time Strategic Community Investments		
	Section: 229.10, 229.20	Section: 229.10, 229.20, 620.20, 620.21 (amends section 200.30 of H.B. 2 of the 135th G.A.)
No provision.	Makes the following earmarks of Fund 5AY1 ALI 042509, One Time Strategic Community Investments: (a) \$750,000 in fiscal year 2026 for Say Yes Cleveland and (b) \$250,000 in fiscal year 2026 for University Circle.	Same as the House.
No provision.	Reappropriates an amount equal to the available balance of ALI 042509 at the end of FY 2026 for the same purpose in FY 2027.	Same as the House.

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No provision.	No provision.	Redirects a \$750,000 earmark in FY 2025 of Fund 5AY1 ALI 042509, One Time Strategic Community Investments, from the Lorain County Administrative Building to the Lorain County Justice Center.
No provision.	No provision.	Redirects a \$185,000 earmark in FY 2025 under Fund 5AY1 ALI 042509, One Time Strategic Community Investments, from the Sheridan Road Multi-Use Trail to the Village of Poland.
OBMCD50 Statewide Children's Vision Initiative		
No provision.	No provision.	Section: 229.10, 229.20, 229.30, 512.10, and 516.10 Requires Fund 5AT1 ALI 042637 to be used for delivering a statewide vision care project and an independent evaluator contract. Rapproprates any unexpended and unencumbered amount for the same purpose in fiscal year 2027.
No provision.	No provision.	Requires the OBM Director to consult with the Ohio Optometric Foundation before implementing the vision project or distributing funds from ALI 042637.
No provision.	No provision.	Requires the OBM Director to transfer up to \$5,000,000 cash from the GRF to the Statewide Children's Vision Initiative Fund (Fund 5AT1) on July 1, 2025 or as soon as possible thereafter.
OBMCD33 Audit costs		
Section: 229.20 Requires all costs associated with single audit schedules or financial statements prepared in conformance with generally accepted accounting principles for the state to be paid from Fund 1050 ALI 042603, Financial Management.	Section: 229.20 Same as the Executive.	Section: 229.20 Same as the Executive.
Requires costs associated with the audit of the AOS to be paid from GRF ALI 042321, Operating Expenses.	Same as the Executive.	Same as the Executive.

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OBMCD35 Shared services center		
Section: 229.20 Requires Fund 1050 ALI 042603, Financial Management, to be used to support the Shared Services program pursuant to accounting duties of the OBM Director, as enumerated in codified law. Requires the OBM Director to (1) include the recovery of costs to operate the Shared Services program in the accounting and budgeting services payroll rate and through direct charges billed to agencies for services rendered using a methodology determined by the OBM Director and (2) deposit cost recovery revenues into Fund 1050.	Section: 229.20 Same as the Executive. Same as the Executive.	Section: 229.20 Same as the Executive. Same as the Executive.
OBMCD36 Internal audit		
Section: 229.20 Requires the OBM Director to include the recovery of costs to operate the Internal Audit Program in the accounting and budgeting services payroll rate billed to agencies using a methodology determined by the OBM Director. Requires such cost recovery revenues to be deposited into Fund 1050.	Section: 229.20 Same as the Executive.	Section: 229.20 Same as the Executive.
OBMCD37 Forgery recovery		
Section: 229.20 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.	Section: 229.20 Same as the Executive.	Section: 229.20 Same as the Executive.

Executive	As Passed By House	In Senate Finance
OBMCD5 Personal service expenditures Section: 503.10 Requires any appropriation from which personal service expenses are paid to bear the employer's share of various costs, unless otherwise prohibited by law. Requires that these costs be determined in conformity with the appropriate sections of law and paid in accordance with procedures specified by OBM. Permits expenditures from Fund 1090 ALI 070601, Public Audit Expense - Intra-State, to be exempted from this requirement.	Section: 503.10 Same as the Executive.	Section: 503.10 Same as the Executive.
OBMCD6 Satisfaction of judgements and settlements against the state Section: 503.20 Permits the use of certain appropriations to satisfy judgments, settlements, and administrative awards ordered or approved by the Court of Claims or by any other court of competent jurisdiction in connection with civil actions against the state.	Section: 503.20 Same as the Executive.	Section: 503.20 Same as the Executive.
OBMCD7 Capital project settlements Section: 503.30 Specifies an additional and supplemental procedure to provide for payments of judgments and settlements if the OBM Director determines that sufficient unencumbered moneys do not exist in the particular appropriation to pay the amount of a final judgment rendered against the state or a state agency, including the settlement of a claim approved by a court, in an action upon and arising out of a contractual obligation for the construction or improvement of a capital facility if the costs under the contract were payable in whole or in part from a state capital projects appropriation.	Section: 503.30 Same as the Executive.	Section: 503.30 Same as the Executive.

Executive	As Passed By House	In Senate Finance
OBMCD8 Re-issuance of voided warrants		
Section: 503.40	Section: 503.40	Section: 503.40
Appropriates funds for the reissuance of voided warrants under codified law concerning warrants, when approved by OBM.	Same as the Executive.	Same as the Executive.
OBMCD9 Reappropriation of unexpended encumbered balances of operating appropriations		
Section: 503.50	Section: 503.50	Section: 503.50
Reappropriates on July 1 of the following fiscal year unexpended operating appropriations encumbered prior to the close of FY 2025 and FY 2026 for the following time periods:	Same as the Executive.	Same as the Executive.
(1) Not more than 5 months for encumbrances for personal services, maintenance, equipment, or items for resale;	Same as the Executive.	Same as the Executive.
(2) Not more than 5 months for encumbrances for an item of special order manufacture not available on state contract or in the open market, or not more than 12 months with written approval of the OBM Director;	Same as the Executive.	Same as the Executive.
(3) When the encumbrance is expended for encumbrances for reclamation of land or oil and gas wells;	Same as the Executive.	Same as the Executive.
(4) For any period approved by the OBM Director for any other encumbrance as long as the encumbrance doesn't extend beyond the biennium.	Same as the Executive.	Same as the Executive.
Requires encumbrances in (2) above to be reported to the CEB by the OBM Director by December 31 each year. Requires the report to include the item, the cost of the item, and the name of the vendor. Requires the report to be updated on a quarterly basis.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	In Senate Finance
Specifies that these reappropriations lapse after the time periods given above and requires the OBM Director to cancel the encumbrance no later than the end of the weekend following the lapse.	Same as the Executive.	Same as the Executive.
Specifies that if CEB approved a purchase, that approval remains in effect so long as the encumbrance remains.	Same as the Executive.	Same as the Executive.
OBMCD10 Correction of accounting errors		
Section: 503.60	Section: 503.60	Section: 503.60
Permits the OBM Director to correct accounting errors committed by OBM staff, such as reestablishing encumbrances or appropriations cancelled in error during the cancellation of operating encumbrances in November and of nonoperating encumbrances in December.	Same as the Executive.	Same as the Executive.
Permits the OBM Director to correct accounting errors committed by the staff of a state agency or state institution of higher education, such as reestablishing prior year nonoperating encumbrances canceled or modified in error. Appropriates the reestablished encumbrance amounts.	Same as the Executive.	Same as the Executive.
OBMCD11 Temporary revenue holding		
Section: 503.70	Section: 503.70	Section: 503.70
Permits the OBM Director to create funds in the state treasury for the purpose of temporarily holding revenue required to be credited to a fund in the state treasury, when its disposition is not immediately known at the time of receipt. Requires the OBM Director to credit the revenue to the appropriate fund in the state treasury, once it is identified.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	In Senate Finance
Permits the OBM Director to create funds in the state treasury, upon certification by the head of a state agency, on behalf of a state agency when the agency is required by law to detain funds in escrow. Permits the OBM Director to transfer cash between funds in the state treasury to satisfy escrow requirements.	Same as the Executive.	Same as the Executive.
OBMCD12 Appropriations related to cash transfers and re-establishment of encumbrances		
Section: 503.80	Section: 503.80	Section: 503.80
Appropriates any cash transferred by the OBM Director and any amounts necessary to re-establish appropriations or encumbrances, under the OBM Director's powers for making adjustments to capital or operating budgets.	Same as the Executive.	Same as the Executive.
OBMCD13 Transfers of Third Frontier appropriations		
Section: 503.90	Section: 503.90	Section: 503.90
Permits the OBM Director to transfer appropriations between the Third Frontier Research and Development Fund (Fund 7011) and the Third Frontier Research and Development Taxable Bond Fund (Fund 7014) as necessary to maintain the exclusion from the calculation of gross income for federal income taxation purposes. Authorizes the OBM Director to create new ALIs within Fund 7014 and make transfers of appropriations to them for projects that were originally funded in Fund 7011.	Same as the Executive.	Same as the Executive.
OBMCD14 Income tax distribution to counties		
Section: 503.100	Section: 503.100	Section: 503.100
Appropriates from the GRF sufficient funds to make income tax distribution payments to counties required by income tax law.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	In Senate Finance
OBMCD15 Expenditures and appropriation increases approved by the Controlling Board		
Section: 503.110 Appropriates for the period ending June 30, 2027, any money that the CEB approves for expenditure or any appropriation increase approved by the CEB.	Section: 503.110 Same as the Executive.	Section: 503.110 Same as the Executive.
OBMCD16 Funds received for use of governor's residence		
Section: 503.120 Appropriates to ALI 100604, Governor's Residence Gift, any amount received by the Governor's Residence Fund (Fund 4H20) for use of the residence pursuant to codified law concerning the issuance of warrants.	Section: 503.120 Same as the Executive.	Section: 503.120 Same as the Executive.
OBMCD17 General obligation debt service payments		
Section: 504.10 Specifies that certain appropriations are for paying debt service and financing costs on general obligation bonds or notes of the state. Appropriates additional amounts, if necessary, to fully fund those costs.	Section: 504.10 Same as the Executive.	Section: 504.10 Same as the Executive.
OBMCD18 Lease rental payments for debt service		
Section: 504.20 Specifies that certain appropriations are for making lease rental payments pursuant to leases and agreements relating to bonds, notes, or other obligations of the state. Appropriates additional amounts to fully fund those costs if additional amounts are necessary.	Section: 504.20 Same as the Executive.	Section: 504.20 Same as the Executive.

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OBMCD19 Authorization for Treasurer of State and OBM to effectuate certain debt service payments		
Section: 504.30 Requires OBM to process payments from general obligation and lease rental payment ALLs 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.	Section: 504.30 Same as the Executive.	Section: 504.30 Same as the Executive.
OBMCD20 Arbitrage rebate authorization		
Section: 505.10 Appropriates, from the funds designated by or pursuant to the applicable proceedings authorizing the issuance of state obligations, amounts computed at the time to represent the portion of investment income to be rebated or amounts in lieu of or in addition to any rebate amount to be paid to the federal government in order to maintain the exclusion from gross income for federal income tax purposes of interest on those state obligations under the Internal Revenue Code's tax-exempt bond requirements. Requires OBM to approve and voucher rebate payments.	Section: 505.10 Same as the Executive.	Section: 505.10 Same as the Executive.
OBMCD21 Statewide indirect cost recovery		
Section: 505.20 Appropriates from available receipts amounts required for statewide indirect costs when the OBM Director has determined that an appropriation made to a state agency for this purpose is insufficient.	Section: 505.20 Same as the Executive.	Section: 505.20 Same as the Executive.

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OBMCD22 Transfers on behalf of the statewide indirect cost allocation plan		
Section: 505.30	Section: 505.30	Section: 505.30
Prohibits total transfers made from the GRF by the OBM Director under the following provisions from exceeding the amounts transferred into the GRF for the purpose of recovering statewide indirect costs under codified law.	Same as the Executive.	Same as the Executive.
Allows an agency director to certify to the OBM Director the amount of expenses not allowed to be included in the Statewide Indirect Cost Allocation Plan (SWICAP) under federal regulations, from any fund included in the SWICAP, prepared as required by codified law.	Same as the Executive.	Same as the Executive.
Permits the OBM Director, upon determining that no alternative source of funding is available to pay for such expenses, to transfer funds from the GRF to the fund for which the certification is made up to the amount of the certification. Requires an agency director receiving such funds to include a request for funding for such activities from an alternative source as part of the next budget submission.	Same as the Executive.	Same as the Executive.
Allows an agency director to certify to the OBM Director the amount of expenses paid in error from a fund included in the SWICAP. Allows the OBM Director to transfer cash from the fund from which the expenditure should have been made into the fund from which the expenses were erroneously paid, up to the amount of the certification.	Same as the Executive.	Same as the Executive.

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Allows an agency director to certify to the OBM Director the amount of expenses or revenues not allowed to be included in the SWICAP under federal regulations, for any fund included in the SWICAP, for which the federal government requires payment. Appropriates from the available receipts of such a fund, up to the amount of the certification, the amount required by the federal government if the OBM Director determines that an appropriation made to a state agency is insufficient to make the payment.	Same as the Executive.	Same as the Executive.
OBMCD23 Federal government interest requirements		
Section: 505.40 Authorizes the OBM Director to designate the funds that are to retain their own interest earnings in order to reduce the payment of adjustments to the federal government, as determined by the Statewide Indirect Cost Allocation Plan prepared pursuant to codified law.	Section: 505.40 Same as the Executive.	Section: 505.40 Same as the Executive.
OBMCD24 Federal Cash Management Improvement Act		
Section: 505.50 Allows the OBM Director to cancel and reestablish all or part of encumbrances in like amounts within the funds identified by the plan required to be prepared under codified law for compliance with the Federal Cash Management Improvement Act. Appropriates the amounts necessary to reestablish all or part of the encumbrances.	Section: 505.50 Same as the Executive.	Section: 505.50 Same as the Executive.
OBMCD25 Interest earnings for federal funds		
Section: 505.60 Authorizes the OBM Director to designate any fund in the state treasury that receives federal revenue to be credited with investment earnings to comply with federal law, notwithstanding codified law governing the state treasury.	Section: 505.60 Same as the Executive.	Section: 505.60 Same as the Executive.

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OBMCD42 Repayment of federal funds		
Section: 505.70 Appropriates for the purpose of returning to the federal government in compliance with federal law, any unexpended federal revenue received into the state treasury remaining at the end of its applicable period.	Section: 505.70 Same as the Executive.	Section: 505.70 Same as the Executive.
OBMCD26 State Fiscal Recovery Fund		
Section: 505.75, 229.30 Reappropriates the available balance of ALIs under the State Fiscal Recovery Fund (Fund 5CV3) plus an amount equal to cash expended but returned to the fund at the end of FY 2025 and FY 2026 to the following fiscal year.	Section: 505.75, 229.30 Same as the Executive.	Section: 505.75, 229.30 Same as the Executive.
Permits the OBM Director to create new ALIs under Fund 5CV3 and transfer appropriation among all the fund's ALIs. Requires the OBM Director to report any appropriation transfers to CEB by January 30, 2027.	Same as the Executive.	Same as the Executive.
OBMCD27 Reappropriation of recovery and relief funds		
Section: 505.80 Reappropriates the available balance of ALIs under the following recovery and relief funds, at the end of FY 2025 and FY 2026 to the same ALI and for the same purposes in the following fiscal year: CARES Act School Relief Fund (Fund 3HS0), Governor's Emergency Education Relief Fund (Fund 3HQ0), Emergency Rental Assistance Fund (Fund 5CV2), ARPA Capital Projects Fund (Fund 5CV5), ARPA Home and Community Based Services - Federal Fund (Fund 3HC8), and ARPA Home and Community Based Services Fund (Fund 5HC8).	Section: 505.80 Same as the Executive.	Section: 505.80 Same as the Executive.

Executive	As Passed By House	In Senate Finance
OBMCD46 One Time Strategic Community Investments Fund redirect		
No provision.	Section: 506.10 Notwithstands an earmark of \$250,000 in FY 2025 from Fund 5AY1 ALI 042509, One Time Strategic Community Investments, to Chardon High School Athletic Boosters for the Chardon Memorial Stadium Restroom and Concession Project in Section 200.30 of H.B. 2 of the 135th General Assembly. Prohibits OBM from releasing the grant. If released, requires Chardon High School Athletic Boosters to promptly return any unexpended amount on the effective date of this section. Requires OBM to distribute that amount as follows: 40% to South Ridge Christian Academy for school building and roof renovations and 60% to Agricultural Career Education Academy for DOPR career-technical program and infrastructure projects.	Section: 506.10 Same as the House.
OBMCD28 Transfers in to the GRF		
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. (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. (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.	Section: 509.10 (1) Same as the Executive. (2) Same as the Executive. (3) Same as the Executive, but limits the total amount of cash that may be transferred over the biennium to \$480,000,000.	Section: 509.10 (1) Same as the Executive (2) Same as the Executive, but only transfers up to \$150,000,000 cash in FY 2027 and requires the OBM Director to report to the Controlling Board within 30 days of making such cash transfers. (3) Replaces the House version with a required cash transfer totaling \$300,000,000 in FY 2027 from Fund 7047 and Fund 7081 to the GRF.

Executive	As Passed By House	In Senate Finance
(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.
(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.
(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.
(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.
(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.
(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.
(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.
(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.
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 5AI1), used by DEV, to the GRF in FY 2026.
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.

Executive	As Passed By House	In Senate Finance
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.
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.
OBMCD29 Fiscal years 2025 and 2026 General Revenue Fund ending balance		
Section: 513.10 Requires that the balance in the GRF on June 30, 2025, and on June 30, 2026, remain in the GRF, notwithstanding codified law governing the GRF ending balance.	Section: 513.10 Same as the Executive, but makes an exception for any amount kept in the GRF under R.C. 5163.04 due to the potential termination of Medicaid assistance for the Group VIII population. (See OBMCD32)	Section: 513.10 Same as the House.
OBMCD30 Utility Radiological Safety Board assessments		
Section: 514.10 Specifies the maximum amounts, unless the agency and nuclear electric utility mutually agree to a higher amount by contract, that may be assessed against nuclear electric utilities according to codified law and deposited into the following funds: (1) \$136,000 in FY 2026 and \$142,000 in FY 2027 to the Utility Radiological Safety Fund (Fund 4E40) used by AGR; (2) \$1,551,682 in FY 2026 and \$1,598,000 in FY 2027 to the Radiation Emergency Response Fund (Fund 6100) used by ODH; (3) \$274,997 in FY 2026 and \$280,510 in FY 2027 to the ER Radiological Safety Fund (Fund 6440) used by the Ohio EPA; and (4) \$1,420,000 in FY 2026 and \$1,467,000 in FY 2027 to the Emergency Response Plan Fund (Fund 6570) used by ODPS.	Section: 514.10 Same as the Executive. Same as the Executive. Same as the Executive. Same as the Executive.	Section: 514.10 Same as the Executive. Same as the Executive. Same as the Executive. Same as the Executive.

Executive	As Passed By House	In Senate Finance
OBMCD31 Cash transfers and abolishment of funds		
Section: 516.10	Section: 516.10	Section: 516.10
Authorizes the OBM Director, on July 1, 2025, to transfer the cash balance of several funds to other designated funds.	Same as the Executive.	Same as the Executive, but adds six more funds to the list.
Abolishes the funds from which the cash balance is transferred.		
Abolishes another list of funds that are repealed by the bill.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	In Senate Finance
AGRCD27 Transfer from the GRF to the H2Ohio Fund Section: 512.10 Allows the OBM Director to transfer \$270,276,066 in FY 2026 from the General Revenue Fund to the H2Ohio Fund (Fund 6H20).	Section: 512.10 Same as Executive, but decreases the transfer amount to \$150,000,000.	Section: 512.10 Same as the House.

Executive	As Passed By House	In Senate Finance
AGOCD35 Opioid settlement remittance		
	Section: 221.30	Section: 221.30
No provision.	Requires AGO, on January 15, 2027, or as soon as possible thereafter, to certify and remit to the OBM Director the balance of all proceeds received by the state under the settlement agreement in State of Ohio v. McKesson Corp., Case No. CVH20180055 (C.P. Madison Co., settlement agreement of October 7, 2021).	Same as the House.
No provision.	Requires the OBM Director to remit the amounts certified to the Targeted Addiction Assistance Fund (Fund 5TZ0); (See OBMCD40).	Same as the House.

Executive	As Passed By House	In Senate Finance
COMCD45 Ohio Cultural and Sports Facility Performance Grant Fund and unclaimed funds		
No provision.	No provision.	R.C. 169.08, Section 243.20, 243.30 Transfers ownership of unclaimed funds to the state if the funds are not claimed by the owner or another person with a right to claim within ten years after the date the funds are first reported to COM and specifies that all property rights, legal title to, and ownership of unclaimed funds and interest vest solely in the state on the date the funds and interest escheat. Requires private holders of unclaimed funds to return funds to the Director when the funds escheat to the state.
No provision.	No provision.	Requires the COM Director, two times each year, to remit unclaimed funds and interest that escheat to the state to the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1). (See also OBMCD51.)
No provision.	No provision.	Temporarily allows former owners of unclaimed funds to file a claim after the funds and interest escheat, but specifies that no such claims are permitted after January 1, 2036.
No provision.	No provision.	Requires the COM Director to pay claims filed by former owners from the Unclaimed Funds Trust Fund and not seek reimbursement from any other source.
No provision.	No provision.	Requires the COM Director to develop guidelines and procedures for repayment of unclaimed funds and interest that are invested in non-liquid assets and to ensure that the balance of the Unclaimed Funds Trust Fund is sufficient to meet the state's repayment obligations.

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	<p>Earmarks \$1,000,000 in each fiscal year of Fund 5430 ALI, 800602, Unclaimed Funds, to be used by the Division of Unclaimed Funds to employ technology, outreach, advertising, and other direct and indirect methods to locate and notify owners of unclaimed funds, or individuals with an established right to unclaimed funds, and assist them with filing claims.</p> <p>Fiscal effect: The first \$600,000,000 of the initial escheatment amount is to be deposited into the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1) and the remainder into the Ohio Escheatment Fund (see OBMCD51).</p>

Executive	As Passed By House	In Senate Finance
DEVCD11 Computer data center tax exemption application R.C. 122.175 Removes the OBM Director as one of the recipients, forwarded by the Tax Credit Authority, of copies of an application for a complete or partial tax exemption for a taxpayer who proposes a capital improvement project for an eligible computer data center. Fiscal effect: None.	R.C. 122.175 Same as the Executive. Fiscal effect: Same as the Executive.	R.C. 122.175 Same as the Executive. Fiscal effect: Same as the Executive.
DEVCD64 Residential Development Revolving Loan Program		R.C. 122.98, 122.981, 176.05, and 4115.04; Sections 259.10, 259.30, 512.10
No provision.	No provision.	Creates the Residential Development Revolving Loan Program, to be administered by DEV, with the intent of funding improvements to infrastructure necessary to support the construction of new, single-family residential dwellings in the rural areas of Ohio.
No provision.	No provision.	Limits funding to local government entities located in counties having a population of 75,000 or less and that issued fewer new construction permits for single-family homes than the average number of such permits for counties in Ohio.
No provision.	No provision.	Requires borrowed funds to be solely used for projects involving the development, repair, or upgrade of water, sewer, road, electric, or gas infrastructure necessary to service dwellings meeting certain statutory requirements, including that the dwellings do not receive a federal low-income housing tax credit.
No provision.	No provision.	Limits the loan amount to 50% of the cost of the infrastructure developments, repairs, or upgrades, or \$30,000 per single-family residential dwelling to be served by that infrastructure, whichever is less.

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Requires political subdivisions receiving loans under the program waive certain building, zoning, and planning requirements concerning the residential development project served by the infrastructure developments, repairs, or upgrades.
No provision.	No provision.	Prohibits DEV from using more than \$500,000 annually of the money deposited to the Residential Development Revolving Loan Fund for administrative expenses.
No provision.	No provision.	Requires a borrowing subdivision to exempt improvements constructed from loan proceeds from property tax, requires such properties make payments in lieu of taxes to the subdivision equal to the forgone tax, and requires the subdivision to use those payments to pay off the loan.
No provision.	No provision.	Requires all amounts received as repayment for loans made under the program to be credited to the Residential Development Revolving Loan Fund.
No provision.	No provision.	Exempts projects to develop, repair, or upgrade infrastructure needed for the construction of single-family, residential dwellings in Ohio rural areas using these loans from the Prevailing Wage Law.
No provision.	No provision.	Requires Fund 5CT1 ALI 1956B8, Residential Development Revolving Loan Program, to be used to support the Residential Development Revolving Loan Program. Reappropriates the unexpended, unencumbered portion of the ALI at the end of FY 2026 to FY 2027.
No provision.	No provision.	Requires the OBM Director to transfer \$90,000,000 cash in FY 2026 from the GRF to the Residential Development Revolving Loan Program Fund (Fund 5CT1). Fiscal effect: The bill provides program funding of \$90.0 million in FY 2026 under Fund 5CT1 ALI 1956B8 Residential Development Revolving Loan Program.

Executive	As Passed By House	In Senate Finance
DEVCD39 All Ohio Future Fund		
Section: 259.30		Section: 259.30, 509.10
Requires Fund 5XM0 ALI 195576, All Ohio Future Fund, to be used for Fund 5XM0 purposes.	No provision.	Same as the Executive.
DEVCD50 Third Frontier Research and Development taxable and tax exempt projects		
Section: 259.60	Section: 259.60	Section: 259.60
Requires Fund 7011 ALI 195687 and Fund 7014 ALI 195692 to be used to fund selected projects, which may include internship programs. Specifies that eligible costs are the costs of the projects to which the Third Frontier Research and Development Fund (Fund 7011) and the Research and Development Taxable Bond Project Fund (Fund 7014) are to be applied.	Same as the Executive.	Same as the Executive.
Permits OBM to approve written requests from DEV for the transfer of appropriations between the two ALIs based upon Third Frontier Program awards recommended by the Third Frontier Commission.	Same as the Executive.	Same as the Executive.
Reappropriates, at the request of the DEV Director and approval of the OBM Director, with additional information if the OBM Director seeks it, an amount up to the available balance of the two ALIs at the end of FY 2025 to be used for the same purpose in FY 2026.	Same as the Executive.	Same as the Executive.
DEVCD53 Transfer from the GRF to the State Marketing Office Fund		
Section: 512.10	Section: 512.10	Section: 512.10
Requires the OBM Director to transfer up to \$15,000,000 cash in FY 2026 from the GRF to the State Marketing Office Fund (Fund 5MJ0).	Same as the Executive, but increases the cash transfer amount to \$22,000,000.	Same as the Executive.

Executive	As Passed By House	In Senate Finance
DEVCD69 Transfers into the Priority Projects Fund		
		Section: 516.30
No provision.	No provision.	Requires the OBM Director to make the following cash transfers in each fiscal year into the Priority Projects Fund (Fund 5A00):
No provision.	No provision.	(1) \$600,000 from the State Small Business Credit Initiative Fund (Fund 3FJ0)
No provision.	No provision.	(2) \$750,000 from the Business Assistance Fund (Fund 4510)
No provision.	No provision.	(3) \$2,500,000 from the Roadwork Development Fund (Fund 4W00)
No provision.	No provision.	(4) \$1,000,000 from the Minority Business Enterprise Loan Fund (Fund 4W10)
No provision.	No provision.	(5) \$5,000,000 from the Rural Industrial Park Loan Fund (Fund 4Z60)
No provision.	No provision.	(6) \$3,000,000 from the State Fire Marshal Fund (Fund 5460)
No provision.	No provision.	(7) \$1,500,000 from the Industrial Compliance Operating Fund (Fund 5560)
No provision.	No provision.	(8) \$500,000 from the Securities Investor Education/Enforcement Fund (Fund 5GK0)
No provision.	No provision.	(9) \$1,000,000 from the Capital Access Loan Fund (Fund 5S90)
No provision.	No provision.	(10) \$3,000,000 from the Innovation Ohio Loan Fund (Fund 7009)
No provision.	No provision.	(11) \$4,000,000 from the Research and Development Loan Fund (Fund 7010)
No provision.	No provision.	(12) \$5,000,000 from the Facilities Establishment Fund (Fund 7037)

Executive	As Passed By House	In Senate Finance
<u>School Funding</u>		
EDUCD142 School Bus Purchasing Grants		
No provision.	No provision.	<div>R.C. 3317.071, (repealed)</div> <div>Eliminates the bus purchasing grant program that required DEW to distribute bus purchasing grants to school districts for FY 2022 and FY 2023 and the requirement that DEW annually collect age, mileage, and vehicle condition data from districts through its transportation data collection system.</div> <div>Fiscal effect: The bill abolishes the School Bus Purchase Fund (Fund 5VU0) and authorizes the OBM director to transfer the cash balance in the fund to the GRF (see OBMCD31).</div>

Executive		As Passed By House	In Senate Finance
FCCCD9	State funding of major sports facilities		
R.C.	123.28, 123.281, 123.282	R.C. 123.28, 123.281, 715.016	
Requires OFCC to administer the construction and renovation of major sports facilities and minor league sports facilities throughout Ohio for the economic benefit of the state, and to support youth sports education.		Replaces the Executive provision with one that requires OFCC to administer the construction of major sports facilities that will be a part of transformational major sports facility mixed-use projects.	No provision (see OBMCD51).
Supports the facilities construction and renovation with sports gaming tax revenue under the newly created Sports Facilities Construction and Sports Education Fund (“fund”) (see TAXCD62).		Replaces the Executive provision with one that supports the facilities construction with the authorization to issue and sell \$600,000,000 in bonds deposited in the Cultural and Sports Facilities Building Fund (Fund 7030) (see FCCCD17).	No provision (see OBMCD51).
Creates the seven-member Ohio Advisory Committee for Sports Facility Construction and Youth Sports Education ("committee") to evaluate and approve projects to be supported by the fund and administered by OFCC.		No provision.	No provision (see OBMCD51).
Requires the committee to recommend policies and procedures for the administration of the fund for review and adoption by OFCC, prioritizing economic development through major sports facilities, major sports facility mixed-use projects and minor league sports facilities, youth sports education, and facilities that enable training in team or individual sports.		No provision.	No provision (see OBMCD51).
Requires the Directors of DEW, ODPS, and ODH, and the ADJ to advise the committee on what skills, facilities, and programs are necessary for youth sports education, and to publish, as needed, standards for youth sports education for K-12 students.		No provision.	No provision (see OBMCD51).

Executive	As Passed By House	In Senate Finance
No provision.	Requires 70% of the total initial estimated construction cost of the major sports facility from sources other than the state, with at least 50% of the total from the professional sports franchise that plans to use the facility. Conditions the remaining 30% from state funds if the General Assembly has specifically authorized or appropriated money for the project.	No provision (see OBMCD51).
No provision.	Requires specific conditions to be met if state bond proceeds are being used, including that the amount of increased state tax revenues is projected to be in excess of the total debt service of the state bonds for their initial term.	No provision (see OBMCD51).
No provision.	Establishes certain tax reporting requirements for the governmental agency that owns or has an ownership interest in the major sports facility or its site, every person who owns real property in a project district, and persons that collect transformational major sports facility mixed-use project district tax revenues.	No provision (see OBMCD51).
No provision.	Requires, if state bond proceeds are being used for the major sports facility, TOS to deposit the total major sports facility mixed-use project district state tax revenues into the major sports facility district fund, which the bill creates for the deposit of certain tax revenues attributable to the major sports facility mixed-use project district, to be used to pay debt service.	No provision (see OBMCD51).

Executive	As Passed By House	In Senate Finance
No provision.	Requires, if state bond proceeds are being used for the major sports facility, the professional sports franchise to deposit an amount equal to 8.33% of the award into an escrow account, to be used to pay any deficits between tax revenues collected and the total bond amount, after the bonds are matured, or if the lease expires. Permits the OBM Director to transfer funds from the Ohio Major Sports Facility District Fund to the Ohio Cultural Facilities Bond Service Fund, which the bill also creates to be held as trust funds pledged to the payment of bond service charges.	No provision (see OBMCD51).
No provision.	Authorizes the legislative authority of a municipal corporation located in a county with a population greater than 1,000,000 to declare one and only one area of the municipal corporation to be a transformational major sports facility mixed-use project district, and a public purpose, for the purpose of fostering and developing a major sports facility and economic development, if certain conditions are met. Permits only one such district within the municipal corporation. Allows the legislative authority of the municipal corporation to enlarge the territory of an existing transformational major sports facility mixed-use project district.	No provision (see OBMCD51).
No provision.	Requires, on or before the first day of each January and July beginning after the designation of a transformational major sports facility mixed-use project district, the fiscal officer (i.e. city auditor or village clerk or similar official) of a legislative authority where a district has been formed to certify a list of businesses located within the district to the Tax Commissioner.	No provision (see OBMCD51).

Executive	As Passed By House	In Senate Finance
<p>Fiscal effect: OBM estimates that up to \$161.4 million in FY 2026 and up to \$167.4 million in FY 2027 will be transferred to the Sports Facilities Construction and Sports Education Fund. However the bill does not contain an appropriation for OFCC to operate the fund or program.</p>	<p>Fiscal effect: Eliminates the funding in the Executive version from sports gaming tax revenue. Instead, authorizes TOS to issue and sell bonds in the amount of up to \$600 million deposited to the credit of the Cultural and Sports Facilities Building Fund (Fund 7030) to pay the costs of the Cleveland Browns major sports facility stadium project in the City of Brook Park, in Cuyahoga County (see FCCCD17). To use those bonds, the bill requires, among other things, that the projected amount of increased state tax revenues to be greater than the total debt service of the state bonds for their initial term. Administrative costs may increase for the governmental agency that owns or has an ownership interest in the major sports facility or its site to comply with certain tax reporting requirements. Tax revenue may increase for a municipal corporation transformational that has a major sports facility mixed-use project district.</p>	

Executive	As Passed By House	In Senate Finance
BORCD95 State institutions under fiscal caution		
R.C. 3345.721, 3345.71	R.C. 3345.721, 3345.71	R.C. 3345.721, 3345.71
Requires the Chancellor, in consultation with OBM, to adopt rules that include:	Same as the Executive.	Same as the Executive, but makes the following changes:
(1) Twelve criteria for determining when to review and, if necessary, declare a state institution under fiscal caution;	(1) Same as the Executive.	(1) Same as the Executive, but expands, from 12 to 18 items, the non-exhaustive list of criteria.
(2) A requirement that a state institution on fiscal caution submit a financial recovery plan within a defined period after the declaration is made, that includes, but is not limited to, a number of projections, reviews, and analysis;	(2) Same as the Executive.	(2) Same as the Executive, but expands the non-exhaustive list of items that may be required as part of the financial recovery plan.
(3) A requirement that a state institution on fiscal caution submit a three-year forecast of revenues and expenditures;	(3) Same as the Executive.	(3) Same as the Executive.
(4) A requirement that a state institution on fiscal caution consult with AUD regarding steps to bring the institution's financial accounting and reporting into compliance with AUD's requirements;	(4) Same as the Executive.	(4) Same as the Executive.
(5) A requirement that a state institution submit regular reports for the duration of a fiscal caution; and	(5) Same as the Executive.	(5) Same as the Executive.
(6) Criteria for determining when to declare the termination of the fiscal caution of a state institution.	(6) Same as the Executive.	(6) Same as the Executive.
Permits the Chancellor to impose limitations on a state institution that fails to comply with requirements related to a fiscal caution or fails to take decisive action to improve the institution's financial condition.	Same as the Executive.	Same as the Executive.
No provision.	No provision.	Permits the Chancellor, OBM, or AUD to conduct any audit or analysis necessary to assess the fiscal condition of any state university or college.
Fiscal effect: ODHE, OBM, and AUD may incur increased administrative costs in identifying and supporting institutions under fiscal distress.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	In Senate Finance
BORCD81 Direct admissions		
Section: 381.770	Section: 381.770	Section: 381.770
Requires the Chancellor and DEW Director to establish a direct admissions pilot program to notify high school students if they meet the admissions requirements of participating postsecondary education institutions.	Same as the Executive.	Same as the Executive.
Requires the Chancellor to endeavor to implement the program so that students graduating in the 2026-2027 school year may participate.	Same as the Executive.	Same as the Executive.
Requires the Chancellor, as part of the program, to do all of the following:	Same as the Executive.	Same as the Executive.
(1) Establish an automated process that uses a student’s academic record in existing student information systems and information held by a student’s high school to determine whether the student meets the admissions requirements; and	(1) Same as the Executive.	(1) Same as the Executive.
(2) Issue a report, at least once each school year, about the pilot program, and submit it to the President of the Senate, the Speaker of the House of Representatives, DEW Director, OBM Director, OWT, and the Governor.	(2) Same as the Executive.	(2) Same as the Executive.
Authorizes the Chancellor to terminate the pilot program if its operation is determined impracticable.	Same as the Executive.	Same as the Executive.
Permits a participating school governing body to adopt a written policy authorizing its high schools to participate in the pilot program.	Same as the Executive.	Same as the Executive.
Requires a participating school governing body to develop a procedure to determine if students who wish to participate in the pilot program meet any eligibility requirements established by the Chancellor.	Same as the Executive.	Same as the Executive.
Prohibits requiring any student, school, or institution to participate in the pilot program.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	In Senate Finance
Fiscal effect: The program is voluntary for secondary and postsecondary institutions. ODHE's administrative costs will increase to develop and implement the pilot program. However, ODHE may terminate it if its operation is determined impracticable.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	In Senate Finance
<u>General</u>		
MCD52 Medicaid separate GRF appropriation items	R.C. 126.024	R.C. 126.024
No provision.	Requires the OBM Director, in consultation with the ODM Director, to request and propose multiple Medicaid Health Care Services GRF ALIs in subsequent state budgets.	Same as the House.
No provision.	Specifies that, at a minimum, a separate GRF ALI be proposed for each of the following Medicaid services: (1) services provided under the care management system; (2) nursing facility services; (3) hospital services; (4) behavioral health services; (5) services provided under Medicaid waiver components administered by DOA; (6) prescription drug services; (7) physician services; (8) services provided under the Ohio home care waiver program; and (9) any other Medicaid health care services that the directors determine should have its own GRF ALI.	Same as the House, and additionally adds (10) services provided under Medicaid waiver components administered by the Department of Developmental Disabilities; and (11) services provided under the Medicaid OhioRISE waiver, to the list of services that should receive separate ALIs.
	Fiscal effect: Possible administrative costs.	Fiscal effect: Possible administrative costs.