Secretary of State		Main Operating Appropriations H.B
Executive	As Passed By House	In Senate Finance
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.
SOSCD3 Board of Voting Systems Examiners		
Section: 395.20	Section: 395.20	Section: 395.20
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.	Same as the Executive.	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.

Secretary of State		Main Operating Appro	
Executive	2	As Passed By House	In Senate Finance
SOSCD4	Ballot Advertising Costs		
Section:	395.20	Section: 395.20	Section: 395.20
transfers Purposes, Ballot Adv	EB, upon request of the SOS, to approve cash from the Controlling Board Emergency /Contingencies Fund (Fund 5KM0) to the Statewide vertising Fund (Fund 5FH0) to pay the cost of public ssociated with statewide ballot initiatives.	Same as the Executive.	Same as the Executive.
SOSCD5	Absent Voter's Ballot Application Mailing		
Section:	395.20	Section: 395.20	Section: 395.20
appropriate Voter's Barand mail	es CEB, upon request of SOS, to approve cash and ation transfers from Fund 5KM0 to the Absent allot Application Mailing Fund (Fund 5RG0) to print unsolicited applications for absent voters' ballots for mber 2026 general election.	Same as the Executive.	Same as the Executive.
SOSCD6	Address Confidentiality Program		
Section:	395.20	Section: 395.20	Section: 395.20
transfer u Business	es the OBM Director, upon request of the SOS, to up to \$400,000 cash in each fiscal year from the Services Operating Expenses Fund (Fund 5990) to the Confidentiality Program Fund (Fund 5SNO).	Same as the Executive.	Same as the Executive.
SOSCD7	Corporate/Business Filing Refunds		
Section:	395.20	Section: 395.20	Section: 395.20
Filing Ref directed t Appropria	that Fund R0002 ALI 050606, Corporate/Business unds, be used to hold revenues until they are to appropriate accounts or until they are refunded. ates additional amounts deemed necessary by the approved by the OBM Director.	Same as the Executive.	Same as the Executive.

Secretary of State		Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	In Senate Finance
SOSCD8 HAVA Funds		
Section: 395.20	Section: 395.20	Section: 395.20
Reappropriates the available balance of Fund 3ASO 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.	Same as the Executive.	Same as the Executive.
SOSCD9 Electronic Pollbooks		
Section: 395.30	Section: 395.30	Section: 395.30
Extends through FY 2027, the provisions that require the SOS, through Fund 5ZEO 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 5ZEO ALI 050638, Electronic Pollbooks, at the end of FY 2025 for the same purposes in FY 2026.	Same as the Executive.	Same as the Executive.
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.

Secretary of State		Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	In Senate Finance
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	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.	Same as the House.
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.	Same as the House.
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.	Same as the House.
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.	Same as the House.
No provision.	Eliminates all requirements regarding the election of SBE members.	Same as the House.
	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.	Fiscal effect: Same as the House.

Secretary of State		Main Operating Appropriations Bill H.B. 96	
Executive	As Passed By House	In Senate Finance	
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, 3517.992 (3517.99), 3599.03, 3921.22, 4123.442, and 4503.03	
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.	

Secretary of State		Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	In Senate Finance
No provision.	No provision.	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:  - 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.	Clarifies that a transfer of a digital asset to a candidate or political entity is an in-kind contribution.
No provision.	No provision.	Requires a campaign committee that accepts a contribution in the form of a digital asset to receive the digital asset directly into an account in the campaign committee's own name.
No provision.	No provision.	Requires a campaign committee that accepts a contribution via an electronic peer-to-peer payment service to accept the contribution directly into an account in the campaign committee's own name.

Secretary of State  Main Operating Appro		
Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Requires JLEC to issue advisory opinions related to campaign finance for General Assembly members and candidates (See ELC 2).
No provision.	No provision.	Specifies procedures for the new Ohio Election Integrity Commission to terminate a dormant campaign committee or political action committee (See ELC 2).
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.	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.

Secretary of State  Main Operating Appr		Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	In Senate Finance
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.
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.

Secretary of State		Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	In Senate Finance
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.
No provision.	No provision.	Requires SOS to refer all past due fines imposed by ELC, SOS, or the new Commission to AGO for collection.
	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.	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.
ELCCD1 Candidate filing fees		
R.C. 3513.10	R.C. 3513.10	R.C. 3513.10
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.	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.	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).
Increases the candidate filings fees by \$10 for: (1) statewide elected offices and (2) Court of Appeals and Court of Common Please judges.	No provision.	No provision.
Fiscal effect: Additional revenue gain of approximately \$10,000 over the biennium for the Elections Commission Fund (Fund 4P20).	Fiscal effect: With the abolishment of ELC (see ELCCD2), ELC candidate filing fees paid to Fund 4P20 are repealed.	Fiscal effect: Minimal foregone fee revenue resulting from the appointment rather than election of the State Board of Education and county coroners.

Secretary of State		Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	In Senate Finance
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, 3315.18, 3315.181, 3317.035, 3318.051, 3318.48, 3328.16, 3375.39, 3375.92, 3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 5705.12, 5705.121, 5923.30, and 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.	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.
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.

Secretary of State		Main Operating Appropriations Bill H.B. 96	
Executive	As Passed By House	In Senate Finance	
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 continuing education courses. Additionally requires the AOS to audit for compliance with the continuing education requirements.	
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.	

Secretary of State		Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	In Senate Finance
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.
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.	Allows the AOS full discretion in selecting which school districts to audit for enrollment information.

Secretary of State  Main Operating Appropriation		
Executive	As Passed By House	In Senate Finance
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.	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.
		Fiscal effect: Minimal.

Secretary of State  Main Operating Appropriations Bi H.B. 9				
Executive	As Passed By House	In Senate Finance		
PENCD5 Precinct election officials excluded from PERS				
	R.C. 145.012	R.C. 145.012		
No provision.	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.	Same as the House.		
	Fiscal effect: Reduces employer contribution costs for county boards of elections by excluding all 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.	Fiscal effect: Same as the House.		

Secretary of State		Main Operating Appropriations Bill H.B. 96	
Executive	As Passed By House	In Senate Finance	
Property Taxes and Transfer Fees  TAXCD106 Educational property tax levy so	ıhmission		
TAXEBIOD Educational property tax levy s		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.	

Secretary of State		Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	In Senate Finance
LOCCD21 County coroner appointment		
	R.C. 313.01, 305.02, 305.03; Section 703.10	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.	Same as the House.
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.	Same as the House.
No provision.	Allows current county coroners who were elected to complete their terms.	Same as the House.
	Fiscal effect: None.	Fiscal effect: None.
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.
LOCCD24 Village dissolution evaluation		
	R.C. 703.331	R.C. 703.331
No provision.	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.	Same as the House.
	Fiscal effect: Potential minimal savings.	Fiscal effect: Same as the House.