

Executive	As Passed By House	In Senate Finance
Personal Income Tax		
TAXCD77 Film and theater production and capital improvement tax credits		
	R.C. 122.85, , 122.852 (repealed), 5726.59 (repealed), 5726.98, 5747.67 (repealed), 5747.98, 5751.55 (repealed), and 5751.98	R.C. 122.85, , 122.852 (repealed), 5726.59 (repealed), 5726.98, 5747.67 (repealed), 5747.98, 5751.55 (repealed), and 5751.98, Section 757.140
No provision.	Increases the amount of film and Broadway theater production tax credits that DEV may award from \$50 million to \$75 million per fiscal year.	No provision.
No provision.	Repeals the film and theater capital improvement tax credit, which currently has a \$25 million per fiscal year maximum with an option to transfer allowed amounts for award as film and theater production tax credits.	Same as the House, but allows film and theater capital improvement tax credits awarded prior to the bill's effective date to be claimed in the same manner as under current law.
No provision.	No provision.	Sunsets the film and theater production tax credit program at the end of fiscal year 2027 by prohibiting the award of new credits after that date.
	Fiscal effect: Likely revenue neutral.	Fiscal effect: Fewer tax credits will be authorized in future years, which will increase state tax receipts.
TAXCD102 Small business investment credit		
No provision.	No provision.	R.C. 122.86 Establishes November 3, 2025, as the last date for investments to qualify for the small business investment tax credit but retains the 60-day application period for the small business investment tax credit, which essentially sunsets the award of new credits on January 2, 2026. Fiscal effect: Potential increase in tax revenue beginning in FY 2028, as no new small business investment ("InvestOhio") tax credits would be awarded for investments made after November 3, 2025, and accounting for the two-year holding period required to claim the credit.

Executive	As Passed By House	In Senate Finance
TAXCD100 Income tax: homeownership savings account funds		
No provision.	No provision.	R.C. 135.70, 5747.01, Section 801.330 Modifies the eligible costs that the proceeds of a homeownership savings account can be spent on by requiring that any transfer of funds between accounts at different financial institutions be made between accounts owned by the same person, and by allowing an account owner to withdraw funds if they are later redeposited into the same or another homeownership savings account of the owner within 60 days. Limits the amount an account owner is required to add back on the owner's state income tax return for amounts spent for ineligible expenses to only the extent of the amount the owner previously deducted plus amounts deposited by other contributors to the account. Applies this provision retrospectively back to taxable year 2024 and temporarily allows the filing of amended returns to claim any refunds. Fiscal effect: Potentially reduces state income tax revenue by limiting add-backs on non-qualified withdrawals and allowing amended returns for tax year 2024 onward.
TAXCD84 Historic rehabilitation tax credit		
No provision.	R.C. 149.311 Prohibits DEV from using building vacancy or underutilization as part of the criteria for awarding historic rehabilitation tax credits. Increases the percentage of rehabilitation costs a certificate owner may claim as a credit from 25% to 35% for a project that is not located in a municipality with a population of at least 300,000. Fiscal effect: Potentially decreases insurance tax, financial institution tax, and income tax receipts, depending on the additional amount of credits issued.	R.C. 149.311 Same as the House. Fiscal effect: Same as the House.

Executive	As Passed By House	In Senate Finance
TAXCD105 Tax withholding: gambling winnings		
No provision.	No provision.	R.C. 3770.075, 5747.063 Eliminates a requirement that a casino operator or sports gaming proprietor give the Tax Commissioner a copy of each patron's IRS Form W-2G regarding gambling winnings. Fiscal effect: None.
TAXCD43 Disclose Ohio employee withholding account numbers		
R.C. 5703.21 Authorizes TAX, without violating the prohibition against divulging personal tax information, to disclose an employer's income tax withholding account number to permit a current or former employee to prepare the employee's tax return. Fiscal effect: None.	R.C. 5703.21 Same as the Executive. Fiscal effect: Same as the Executive.	R.C. 5703.21 Same as the Executive. Fiscal effect: Same as the Executive.
TAXCD41 Income tax withholding bulk file program		
R.C. 5747.01, 5747.07, 5747.073, Section 801.150 Codifies practice of allowing payroll service companies to file employee income tax withholding returns on behalf of their employer clients. Fiscal effect: None.	R.C. 5747.01, 5747.07, 5747.073, Section 801.150 Same as the Executive. Fiscal effect: Same as the Executive.	R.C. 5747.01, 5747.07, 5747.073, Section 801.150 Same as the Executive. Fiscal effect: Same as the Executive.
TAXCD80 Pregnancy resource center donations		
No provision.	R.C. 5747.01, Section 801.20 Authorizes a personal income tax deduction for contributions, up to \$750 per year, to a pregnancy resource center that meets certain criteria. Fiscal effect: Decreases PIT receipts by approximately \$900,000 annually beginning in FY 2026.	No provision.

Executive	As Passed By House	In Senate Finance
TAXCD83 Educator expenses tax deduction	R.C. 5747.01, Section 801.20 No provision.	R.C. 5747.01, Section 801.20 Same as the House.
	Increases the maximum amount, from \$250 to \$300 per tax year, a qualifying Ohio educator may deduct from their state income for certain expenses relating to professional development courses aligned with the curriculum in which the educator provides instruction, or the books, supplies, computer equipment, or supplemental materials used by the eligible educator in the classroom. Fiscal effect: Decreases income tax receipts by roughly \$55,000 per year beginning in FY 2026.	Fiscal effect: Same as the House.
TAXCD101 Income tax exemption and commercial activity tax exclusion for pre-1972 trusts	No provision.	R.C. 5747.01, 5751.01, Section 801.250 Eliminates a provision that allowed certain trusts created before 1972 to elect whether to be subject to income tax or commercial activity tax (CAT). Instead, starting in 2026, subjects such trusts to income tax and excludes them from the CAT. Fiscal effect: Potential increase in GRF tax revenue of \$7.7 million in FY 2027, as certain trusts previously subject to the commercial activity tax would instead be subject to the personal income tax.
TAXCD103 State income tax: rate reduction, joint filer credit and personal exemption, withholding adjustments	No provision.	R.C. 5747.02, 5747.025, 5747.05, Section 757.120 Phases down the state income tax to a flat rate of 2.75% over two years. For tax year 2025, reduces the top bracket rate (income over \$100,000) from 3.5% to 3.125%, while retaining the 2.75% rate for income between \$26,050 and \$100,000. For tax year 2026, further reduces the top bracket rate so that a flat 2.75% rate applies to all income over \$26,050.

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No provision.	No provision.	Reduces the tax due on all taxpayers' first \$26,050 of income by \$18.69 for taxpayers with an income of \$26,051 to \$100,000 in 2025. In 2026, further reduces the amount due by \$10 for taxpayers with an income of \$26,051 to \$100,000 and by \$28.69 for taxpayers with an income of more than \$100,000, which effectively creates a single tax bracket of \$332 plus 2.75% of income above \$26,050.
No provision.	No provision.	Suspends the inflation indexing of both the income tax brackets and of personal exemption amounts in tax year 2025 and 2026.
No provision.	No provision.	Limits eligibility, in 2025, for both the joint filer income tax credit and personal, spousal, and dependent exemptions to taxpayers with a modified adjusted gross income (MAGI) of \$750,000 or less. In 2026, further reduces eligibility to taxpayers with a MAGI of \$500,000 or less.
No provision.	No provision.	Requires TAX to adjust employer withholding tables as a result of the income tax rate changes, but limit its adjustment such that no more than \$100 million of GRF revenue is forgone in FY 2026 and no more than \$215 million is forgone in FY 2027. Fiscal effect: Revenue losses of about \$529 million in FY 2026 and \$1,146 million in FY 2027, of which \$100 million in FY 2026 and \$215 million in FY 2027 is attributable to reductions in withholding tables. Of the total revenue loss, the GRF would bear 96.6% under current law, with the remaining revenue loss split equally between the Local Government Fund (LGF) and the Public Library Fund (PLF).

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TAXCD54 Income tax: resident and nonresident credit computation R.C. 5747.05, Section 757.10 Clarifies that income used as the basis of computing the resident and nonresident tax credits is income calculated after taking the business income deduction, conforming with current administrative practice. Fiscal effect: None.	R.C. 5747.05, Section 757.10 Same as the Executive. Fiscal effect: Same as the Executive.	R.C. 5747.05, Section 757.10 Same as the Executive. Fiscal effect: Same as the Executive.
TAXCD61 Refundable income tax credit for dependents under age 7 R.C. 5747.051, 5747.08, 5747.98, Section 801.30 Authorizes, beginning in TY 2025, a refundable income tax credit of up to \$1,000 for each of a taxpayer's dependents aged 6 or under for taxpayers with a modified Ohio adjusted gross income (MAGI) of at least \$2,500, but no more than \$94,000 for spouses filing jointly, \$56,500 for spouses filing separately, and \$69,000 for all other taxpayers. Establishes a credit phase-out income threshold of \$75,000 for spouses filing jointly, \$37,500 for spouses filing separately, and \$50,000 for all other taxpayers. Calculates an eligible taxpayer’s credit as follows: (1) For taxpayers below the phase-out threshold: the lesser of \$1,000 or 5% x (the taxpayer’s MAGI – \$2,500) and (2) For taxpayers above the phase-out threshold: \$1,000 – 5% of (the taxpayer’s MAGI, rounded up to the nearest \$1,000 – the phase-out threshold). Fiscal effect: The executive budget proposal estimates the GRF tax revenue loss from this provision at \$450.0 million in FY 2026 and \$440.0 million in FY 2027.	No provision. No provision. No provision.	No provision. No provision. No provision.

Executive	As Passed By House	In Senate Finance
<div><div>TAXCD42Income tax: withholding of gambling winnings</div><div>R.C.5747.062, 5747.063, 5747.064, Section 801.120</div><div>Reduces the withholding rate on lottery, video lottery, sports gaming, and casino winnings income from 4% to 3.5%.</div><div>Fiscal effect: No direct fiscal effect because the taxpayer's liability is unchanged. The reduction from 4% to 3.5% keeps pace with reductions to Ohio's top marginal income tax rate.</div></div>	<div><div>R.C.5747.062, 5747.063, 5747.064, Section 801.120</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C.5747.062, 5747.063, 5747.064, Section 801.120</div><div>Same as the Executive except the withholding rate is 3.125% for the remainder of 2025 and 3% in future years.</div><div>Fiscal effect: Same as the Executive.</div></div>
<div><div>TAXCD44Income tax withholding from retirement benefits</div><div>R.C.5747.071, Section 801.130</div><div>Authorizes retirement systems and plans to withhold school district income taxes and non-state retirement plans to withhold income taxes from a retiree's benefits.</div><div>Fiscal effect: None.</div></div>	<div><div>R.C.5747.071, Section 801.130</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C.5747.071, Section 801.130</div><div>Same as the Executive, but changes the application date from January 1, 2026, to January 1, 2027 and limits the Tax Commissioner's rulemaking authority to retirement plans.</div><div>Fiscal effect: Same as the Executive.</div></div>
<div><div>TAXCD86Education tax credits</div><div>No provision.</div><div>No provision.</div></div>	<div><div>R.C.5747.08, 5747.72, 5747.75 (repealed), 5747.98; Section 820.80</div><div>Increases the home school expense tax credit by changing the maximum amount of educational expenses the credit can cover, from \$250 per return to \$250 per qualifying student. Disallows the credit from being claimed on the basis of expenses paid from an educational savings account (ESA).</div><div>Repeals a personal income tax credit for tuition paid to a nonchartered nonpublic school, beginning in 2026 (the bill creates educational savings accounts for students attending a nonchartered nonpublic school; see EDUCD118).</div><div>Fiscal effect: The combined fiscal effect of modifying the home school expense credit and repealing the tax credit for tuition paid to a nonchartered, nonpublic school is an annual revenue loss of roughly \$0.7 million beginning in FY 2026.</div></div>	<div><div>No provision.</div><div>No provision.</div></div>

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<div><div>TAXCD53Penalty and interest for estimated tax underpayments</div><div>R.C.5747.09, 5747.43, Section 801.40</div><div>Allows the tax commissioner to abate (refund or forgive) penalties and interest charged for failure to pay sufficient estimated state, school district, or certain pass-through entity income taxes.</div><div>Fiscal effect: May reduce payments for penalty and interest charges collected by TAX, at the discretion of the commissioner, potentially decreasing state revenue by up to \$4 million or more per year.</div></div>	<div><div>R.C.5747.09, 5747.43, Section 801.40</div><div>Same as the Executive, but clarifies that an income, school district income, or pass-through entity composite tax penalty is imposed at the Tax Commissioner's discretion.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C.5747.09, 5747.43, Section 801.40</div><div>Same as the House.</div><div>Fiscal effect: Same as the Executive.</div></div>
<div><div>TAXCD55Correction of erroneous income tax cross-reference</div><div>R.C.5747.10</div><div>Corrects an erroneous cross-reference in a provision that deals with amended income tax returns.</div><div>Fiscal effect: None.</div></div>	<div><div>R.C.5747.10</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C.5747.10</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>
<div><div>TAXCD112Income tax refund garnishment for private judgment debts</div><div>No provision.</div><div>No provision.</div></div>	<div><div>No provision.</div><div>No provision.</div></div>	<div><div>R.C.5747.124</div><div>Requires TAX to apply income tax refunds to debts arising from civil lawsuits if the person owed files an order of garnishment of property, other than personal earnings with TAX.</div><div>Requires TAX to charge a fee of \$15 to each creditor seeking application of a person's tax refund to the debt they owe.</div><div>Fiscal effect: Fees imposed on the creditor may be sufficient to pay for any increase in TAX's administrative costs associated with the requirements.</div></div>

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TAXCD74 Pass-through entity taxation		
	R.C. 5747.38, 5747.39; Sections 757.60 and 801.180	
No provision.	Allows pass-through entities that pay an elective tax designed to circumvent the federal cap on credits for state and local taxes (SALT) paid and a combined tax paid on behalf of multiple investors to claim certain refundable credits available to the entities' owners when calculating the elective tax due.	No provision.
No provision.	Changes the calculation of tax credits allowed to an investor in a pass-through entity that pays the elective SALT limit work around tax or that files a composite return for its investors from the investor's proportionate share of the tax paid by the entity to the lesser of that amount or the proportionate share of the tax actually due, and states that this modification only clarifies the law and does not change it.	No provision.
Fiscal effect: None.		
TAXCD109 Income tax campaign contribution credit		
		R.C. 5747.98, 5747.29 (repealed)
No provision.	No provision.	Repeals, effective January 1, 2026, the income tax credit of up to \$50 (or \$100 for joint filers) for contributions to certain state political candidates.
		Fiscal effect: Potential increase in GRF tax revenue of \$1.6 million in FY 2027.

Sales and Use Taxes

Executive	As Passed By House	In Senate Finance
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TAXCD117 Sales and use tax: data center exemption

No provision.	No provision.	<div>R.C.122.175</div> <div>Disallows, beginning October 1, 2025, the Tax Credit Authority from entering into an agreement to award a sales and use tax exemption to a computer data center for sales of certain tangible personal property used in the center.</div> <div>Fiscal effect: Potential increase in GRF tax revenue of up to \$20 million in FY 2027; however, the actual increase may be lower if additional exemptions are approved before the October 1, 2025, as companies may accelerate applications to qualify under current law.</div>
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TAXCD18 Watercraft and outboard motors sales tax remittance

<div>R.C.1548.06</div> <div>Requires a clerk of court to remit sales and use tax from the sale of titled watercraft and outboard motors to the Registrar of Motor Vehicles instead of to TAX. Requires TAX to consult with DPS on the form of the remittance reports that must accompany the taxes collected.</div> <div>Fiscal effect: None.</div>	<div>R.C.1548.06</div> <div>Same as the Executive.</div> <div>Fiscal effect: Same as the Executive.</div>	<div>R.C.1548.06</div> <div>Same as the Executive.</div> <div>Fiscal effect: Same as the Executive.</div>
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TAXCD115 Port authority agreements to provide sales tax exemptions

No provision.	No provision.	<div>R.C.4582.61, 4582.72, 5739.02</div> <div>Prohibits port authorities from entering into agreements for non-public entities that allow the private party to benefit from the sales tax exemption on construction materials without first obtaining county commissioner approval.</div>
No provision.	No provision.	<div>Excludes construction contracts between port authorities and private entities from the sales tax exemption for construction materials purchased for government buildings if the required approval has not been obtained.</div>

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No provision.	No provision.	Prohibits a port authority from entering into a capital leaseback agreement without approval from the board of county commissioners in which the applicable property is located or, if the applicable property is located in more than one county, from each board of county commissioners of each county in which the development is located.
No provision.	No provision.	Defines "capital leaseback agreement" to mean the sale or transfer of property by a port authority to another person contemporaneously followed by the leasing of the property to the port authority. Fiscal effect: Potential increase in state and local sales tax revenue by limiting exemptions for construction materials to projects approved by county commissioners.
TAXCD114 Sales tax exemptions		
No provision.	No provision.	R.C. 5739.01, 5739.011, 5739.02, 5739.03; and Section 801.260, 801.270 (1) Repeals, beginning January 1, 2026, the sales and use tax exemption for sales of newspapers.
No provision.	No provision.	(2) Repeals, beginning January 1, 2026, the sales and use tax exemption for rental payments for motor vehicles provided to the owner or lessee of a motor vehicle that is being repaired or serviced, where the payments are reimbursed by the service provider.
No provision.	No provision.	(3) Repeals, beginning January 1, 2026, the sales and use tax exemption for the transfer of all copyrighted motion picture films, including those transferred for use solely for advertising.

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No provision.	No provision.	(4) Repeals, beginning January 1, 2026, the sales and use tax exemption for the following: (1) Sales of refrigerated food vending machines. (2) Sales of advertising material or catalogs that price and describe property offered for retail sale. (3) Purchases by direct marketing vendors of items that are used in printing advertising material and equipment primarily used to accept orders.
No provision.	No provision.	(5) Repeals, beginning January 1, 2026, the sales and use tax exemption for sales of machinery, equipment, and material used in the production for sale of printed material.
No provision.	No provision.	(6) Repeals, beginning January 1, 2026, a sales and use tax exemption for agricultural land tile and portable grain bins.
No provision.	No provision.	(7) Eliminates, beginning January 1, 2026, a sales tax exemption for sales of digital audio on juke boxes and similar devices in commercial establishments.
No provision.	No provision.	(8) Repeals, beginning January 1, 2026, a sales and use tax exemption for the sales of telecommunications services that are used directly and primarily to perform the functions of a qualified call center.
No provision.	No provision.	(9) Repeals, beginning January 1, 2026, the sales and use tax exemption for tangible personal property used in acquiring, formatting, editing, storing, and disseminating data or information by electronic publishing.
No provision.	No provision.	(10) Repeals, beginning January 1, 2026, the 25% refund of sales and use taxes provided to providers of electronic information services. Fiscal effect: Potential increase in GRF revenue by roughly \$100 million in FY 2026 and \$212 million in FY 2027.

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<div><div>TAXCD12Sales tax on nonresident purchases of watercraft</div><div>R.C.5739.027</div><div>Requires that, when a nonresident purchases a watercraft or outboard motor in Ohio and intends to remove the property out of state, the sales tax due on the transaction equals 6%.</div><div>Fiscal effect: Undetermined decrease in tax revenue from the state and permissive (local) sales and use tax. Currently, the purchaser pays the lesser of the tax due (a) in the county of purchase or (b) in the location to which the property will be removed.</div></div>	<div><div>No provision.</div></div>	<div><div>No provision.</div></div>
<div><div>TAXCD14Sales and use tax refund interest: direct pay permits</div><div>R.C.5739.07, Section 801.160</div><div>Eliminates interest on sales and use tax refunds for sales tax and use tax paid pursuant to a direct payment permit, whereby a purchaser pays the tax directly to the state, as opposed to the vendor who makes the sale.</div><div>Fiscal effect: Undetermined decrease in expenses associated with interest payments from the state and permissive (local) sales and use tax revenue.</div></div>	<div><div>R.C.5739.07, Section 801.160</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C.5739.07, Section 801.160</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>
<div><div>TAXCD113Sales and use tax: vendor discount cap</div><div>No provision.</div></div>	<div><div>No provision.</div></div>	<div><div>R.C.5739.12, Section 801.240</div><div>Beginning January 1, 2026, caps the prompt payment sales and use tax vendor discount at \$750 per vendor's license per month. The discount otherwise equals 0.75% of the amount due on the return.</div><div>Fiscal effect: Potential increase in GRF tax revenue by roughly \$16 million in FY 2026 and \$32 million in FY 2027.</div></div>

Executive	As Passed By House	In Senate Finance
TAXCD75 County sales tax refunds		
	R.C. 5739.132, Section 801.170	R.C. 5739.132, Section 801.170
No provision.	Eliminates interest on refunds of county sales and use tax on and after the bill's 90-day effective date, but continues to allow interest for refunds of state and transit authority taxes.	Same as the House.
	Fiscal effect: Potential minimal revenue gains for county sales and use tax.	Fiscal effect: Same as the House.
TAXCD13 Sales and use tax: suspension and revocation of vendor's licenses		
R.C. 5739.31	R.C. 5739.31	R.C. 5739.31
Prohibits a vendor whose license has been suspended from obtaining a new license from any county auditor while the suspension remains in effect.	Same as the Executive.	Same as the Executive.
Authorizes TAX to cancel any additional vendor license erroneously granted during the suspension period.	Same as the Executive.	Same as the Executive.
Fiscal effect: None. Continuing law may be interpreted to prohibit receiving a new license only from TAX or the auditor of the county that issued the suspended license.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
TAXCD16 Sales and use tax: criminal penalties		
R.C. 5739.99		
Modifies sales and use tax criminal fraud and licensure offenses and penalties by classifying offenses to the closest classified misdemeanors based on their current penalties and applying more severe charges against repeat offenders.	No provision.	No provision.
Fiscal effect: Potential increase in revenue from penalties. May also deter tax evasion by repeat offenders.		
<u>Commercial Activity Tax</u>		

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TAXCD24 CAT credit for net operating losses		
R.C. 5751.53, 5751.98		R.C. 5751.53, 5751.98
Converts a commercial activity tax (CAT) credit for certain net operating losses accrued under the defunct corporation franchise tax from a refundable to a nonrefundable credit after calendar year 2029.	No provision.	Same as the Executive.
Fiscal effect: Potential short-term revenue gain after 2029 by preventing up to an estimated \$200 million in refundable credits from being issued in 2030.		Fiscal effect: Same as the Executive.
<u>Cigarette Taxes</u>		
TAXCD29 Cigarette and tobacco products tax increase		
R.C. 5743.01, 5743.02, 5743.025, 5743.05, 5743.32, 5743.51, 5743.62, 5743.63, Section 801.80		
Increases the state cigarette tax from \$1.60 to \$3.10 per pack, the state tax on other tobacco products from 17% to 42% of the wholesale price (with the rate for little cigars rising from 37% to 42%), and the maximum tax on premium cigars from 64 cents to \$1.58 per cigar, beginning October 1, 2025.	No provision.	No provision.
Increases the tax rate on nicotine-based vapor products, from 10 cents to 20 cents per milliliter (liquid) or gram (non-liquid) of product, beginning October 1, 2025.	No provision.	No provision.
Modifies the tax discount that cigarette dealers receive as a commission for affixing tax stamps to cigarette packs, from 1.8% of the stamps' face value to 3 cents per stamp.	No provision.	No provision.
Fiscal effect: According to the executive proposal, the net effect of the policies is to increase GRF revenue by \$434 million in FY 2026 and \$463 million in FY 2027.		

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TAXCD79 County arts cigarette tax		
	R.C. 5743.021	R.C. 5743.021
No provision.	Expands the authority to levy a county cigarette tax for the benefit of an arts and cultural district to Summit County.	Same as the House, but expands the authority to levy a county cigarette tax for the benefit of an arts and cultural district to Hamilton County.
	Fiscal effect: The net fiscal effect will depend on the tax rate levied by the county commissioners.	Fiscal effect: Same as the House.
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TAXCD28 Tobacco products and vapor tax: prompt-payment discount		
R.C. 5743.52, 5743.62, Section 801.140		
Discontinues, beginning in 2026, the discount of 2.5% of the amount of tax due provided to distributors of tobacco products or vapor products who timely file and pay their excise tax.	No provision.	No provision.
Fiscal effect: Revenue gains to the GRF of approximately \$1.5 million in FY 2026, and \$3.0 million annually starting in FY 2027.		
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TAXCD17 Cigarette, tobacco, and vapor tax: criminal penalties		
R.C. 5743.99		
Increases the penalty for a repeat violation of engaging in cigarette, tobacco product, or vapor product commerce without holding a TAX license, from a fourth degree to third degree misdemeanor.	No provision.	No provision.
Fiscal effect: Potential increase in revenue from penalties.		
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<u>Other Taxation Provisions</u>		

Executive	As Passed By House	In Senate Finance
<div><div>TAXCD23Energy-efficient building federal tax deduction</div><div>R.C.9.239</div><div>Removes the Tax Commissioner from a procedure by which the designer of a public building may request allocation of a federal income tax deduction for the design and installation of energy-efficient interior lighting, HVAC, hot water, or building envelope systems in public buildings.</div><div>Fiscal effect: None. The provision shifts the responsibility for requesting the federal income tax deduction from the Tax Commissioner to the public entity that owns the building.</div></div>	<div><div>R.C.9.239</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C.9.239</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>
<div><div>TAXCD120County sin taxes</div><div>No provision.</div><div>No provision.</div><div>No provision.</div></div>	<div><div>No provision.</div><div>No provision.</div><div>No provision.</div></div>	<div><div>R.C.9.681, 307.673, 307.696, 307.697, 3381.17, 4301.421, 5743.024, 5743.323, 5743.511, 5743.52, 5743.521, 5743.54, 5743.55, 5743.56, 5743.57, 5743.59, 5743.60, 5743.62, 5743.621 5743.63, 5743.631, and 5743.64; Section 801.320</div><div>Authorizes Cuyahoga County to expand its existing liquor, alcohol, and cigarette taxes, and levy a new tax on vapor and other tobacco products, to finance sports facilities, subject to voter approval of the tax expansion.</div><div>Increases or sets the rate limit on each tax as follows: (1) 32 cents per gallon for beer (up from 16 cents); (2) 48 cents per gallon for cider (up from 24 cents); (3) 64 cents per gallon for wine and mixed beverages (up from 32 cents); (4) \$6 per gallon of liquor (up from \$3); (5) 9 cents per pack of cigarettes (up from 4.5 cents); (6) 0.85% for other tobacco products; (7) 1.85% for little cigars; and (8) 0.05 cents per 1/10 of a gram or milliliter for vapor products.</div><div>Requires the newly authorized taxes to be equally divided among the major league sports facilities existing in the county during the period that the taxes are levied.</div></div>

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Allows the newly authorized taxes to cover more than 50% of the total costs of a sports facility and to contribute to the project for more than 20 years, unlike existing alcohol and tobacco taxes upon which those limitations are imposed. Fiscal effect: If approved by voters, Cuyahoga county would be able generate additional tax revenue to finance sports facilities.
TAXCD87 Transformational mixed use development tax credits		
	R.C. 122.09	R.C. 122.09
No provision.	Removes the June 30, 2025 sunset date for the transformational mixed use development (TMUD) tax credit program, and continues to allow the award of up to \$100 million in credits per fiscal year in FY 2026 and years thereafter.	Replaces the House version with one that increases the annual cap for TMUD tax credit awards from \$100 million to \$150 million, beginning in FY 2026. Sunsets the TMUD program at the end of fiscal year 2027. (Current law sunsets it at the end of fiscal year 2025.)
No provision.	No provision.	Transfers responsibility for reviewing and approving TMUD applications from the Ohio Tax Credit Authority to DEV.
No provision.	No provision.	Allows the amount of previously awarded TMUD tax credits subsequently rescinded to be available for award again in the fiscal year following rescission.
No provision.	No provision.	Increases the reserved amount of credits for TMUD projects located more than 10 miles from a major city from \$20 million, as under current law, to \$50 million plus one-third of any tax credits previously awarded but rescinded in the prior fiscal year.

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Increases the maximum amount of credits for TMUD projects within 10 miles of a major city each fiscal year from \$80 million, as under current law, to \$100 million plus two-thirds of any tax credits previously awarded but rescinded in the prior fiscal year and any amount reserved but not awarded for projects located more than ten miles from a major city.
No provision.	No provision.	Reduces the maximum amount of tax credit that can be awarded for a single project from \$40 million to \$20 million.
No provision.	No provision.	Expands costs eligible to be considered when determining credit amounts to include due diligence costs, acquisition costs, and construction hard and soft costs.
No provision.	No provision.	Eliminates the option for a portion of a project completed in phases to be considered transformational mixed use project so long as all phases together meet the definitional requirements.
No provision.	No provision.	Replaces the current considerations for ranking applications which look to return on investment, considered according to projected tax collections against tax credits, economic impact, impact on physical features, and project timelines. The modified ranking system utilizes a point scale based on physical scope of projects, distribution of uses across projects, government approvals, local support, committed financing, lease or purchase commitments from end users, walkability, retail and restaurant sales to be generated, payroll to be generated, and taxes to be generated.
No provision.	No provision.	Requires the economic analysis completed for application ranking and credit calculation to exclude previously completed and future phases of a development and exclude consideration of any impact on the surrounding area.

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Allows persons with contracts to purchase project sites conditioned on the provisional award of a TMUD tax credit to apply for the award as if they owned the property.
No provision.	No provision.	Changes the mix and number of uses required in the definition of "transformational mixed use development" from some combination of retail, office, residential, recreation, structured parking and other similar uses to at least two uses from office, residential, hotel and hospitality, recreation, and retail, which may include restaurants.
No provision.	No provision.	Disqualifies a party from being considered to have contributed capital to a TMUD project without receiving anything in return.
No provision.	No provision.	Increases projected payroll, which may be used as an alternative to a building size requirement for projects seeking TMUD credits within 10 miles of major cities, from \$4 million to \$5 million.

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Makes several changes to required application materials for TMUD certification by: (1) Modifying the plans and drawings expected in a TMUD certification application; (2) Requiring proposed project budgets, which are already required to be submitted with applications, to be organized by line item; (3) Requiring viable financial plans showing at least 51% committed funding and a strategy for obtaining any remaining funding as a new application requirement; (4) Requiring projected economic impact assessments, which are already required with applications, to project the "direct" economic impact and be prepared by an economic impact consultant with experience performing economic impact studies in Ohio; and (5) Adding a standard to evaluate currently required evidence that a project will not be completed without the award of tax credits. Specifically, establishing that if any portion of the applicant's project is the same scope of work as a project that has already closed on construction financing or commenced construction, excluding brownfield remediation and demolition, the applicant cannot demonstrate that the project will not be completed and is ineligible for a credit.
No provision.	No provision.	Prohibits a TMUD tax credit from being awarded in an amount greater than that applied for as a result of certification of actual development costs. Under continuing law, a credit amount may be reduced after cost certification.
No provision.	No provision.	Reduces the number of credit calculation methods to one, which results in a credit for property owners that is the lesser of the amount preliminarily approved or 10% of actual eligible expenditures.
No provision.	No provision.	Changes the credit amount calculation method by excluding any consideration or calculation of the project's impact beyond the project site.

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Changes the amount of credit awarded to a person other than the property owner to the lesser of 10% of estimated eligible expenditures upon certification or 10% of actual eligible expenditures. Current law sets the credit amount for insurance companies that contribute capital to 10% of the capital contributions.
No provision.	No provision.	Makes several changes to the law regarding the initial issuance, sale, or transfer of TMUD credits: (1) Eliminates a requirement that credits be sold to raise capital for a project, allowing them to be sold for any purpose; (2) Allows credits to be sold by insurance companies that invest in a TMUD, as opposed to current law which only allows TMUD property owners to sell credits; (3) Allows credits to be sold more than once; (4) Eliminates a requirement that the appropriate state agency be notified when the right to claim credits is transferred or sold; (5) Expands, for credits approved after the effective date, the taxes TMUD tax credits may be claimed against to include the financial institutions tax and the income tax and eliminates a requirement that only insurance companies may claim TMUD tax credits. Credits approved before that date can still only be claimed against taxes on foreign and domestic insurance companies; (6) Allows applications for certification as a transformational mixed use development project to identify financial institutions and other persons, apart from property owners and insurance companies, that should be awarded tax credit certificates and allows a subsequent direct award to those persons; (7) Generally gives tax credit certificate holders an additional year within which to begin claiming the credits; and (8) Requires DEV to certify information about issued TMUD tax credit certificates to the Tax Commissioner, currently information is certified only to INS.

Executive	As Passed By House	In Senate Finance
	Fiscal effect: The provision reduces domestic and foreign insurance tax revenues up to \$100 million per year, depending on the amount of TMUD tax credits awarded after FY 2025. The credit is nonrefundable and transferable. The Ohio Tax Credit Authority (TCA) only issues a tax credit certificate after completion of a certified TMUD project. Construction must begin within 12 months of the date a project is certified by the TCA. Previously, the TCA approved the \$100 million in tax credits in the middle of a fiscal year, and the construction timeline for most mixed-use development projects was generally more than one year. If these patterns continue for prospective projects, it is plausible that the associated state tax revenue losses would not begin until FY 2028.	Fiscal effect: The provision reduces future domestic and foreign insurance tax revenues up to \$300 million total, depending on the amount of TMUD tax credits awarded after FY 2025. It is plausible that the associated state tax revenue losses would not begin until FY 2028.
TAXCD118 Opportunity zone investment tax credit		
No provision.	No provision.	R.C. 122.84, 5725.38, 5726.61, 5729.21, and 5747.86 Sunsets the Ohio opportunity zone investment income tax credits at the end of 2027 by prohibiting the award of new credits after that date.
No provision.	No provision.	Increases the amount of such credits DEV may award in FY 2026 and 2027, from \$25 million to \$50 million per fiscal year.
No provision.	No provision.	Requires excess funds from the first year of the fiscal biennium to be carried forward to the second year.
No provision.	No provision.	Allows credits issued in the July application round each year to be claimed for the preceding year with the filing of an amended return or an original return.
No provision.	No provision.	Includes in the investment period for the January 2026 application round July 1, 2024, through December 31, 2024, in addition to the normal preceding half a year investment period.

Department of Taxation		Main Operating Appropriations Bill H.B. 96			
Executive		As Passed By House		In Senate Finance	
No provision.		No provision.		Shortens the application period for the credit, from 22 days to seven days. Fiscal effect: Decreases state tax revenues by \$25 million per year during the FY 2026-FY 2027 biennium.	
TAXCD39	Petitions for Reassessment				
R.C.	128.46, 718.90, 3734.907, 3769.088, 4305.131, 5726.20, 5727.26, 5727.47, 5727.89, 5728.10, 5735.12, 5736.09, 5739.13, 5743.081, 5743.56, 5745.12-5745.13 5747.13, 5749.07, 5751.09, 5753.07	R.C.	128.46, 718.90, 3734.907, 3769.088, 4305.131, 5726.20, 5727.26, 5727.47, 5727.89, 5728.10, 5735.12, 5736.09, 5739.13, 5743.081, 5743.56, 5745.12-5745.13 5747.13, 5749.07, 5751.09, 5753.07	R.C.	128.46, 718.90, 3734.907, 3769.088, 4305.131, 5726.20, 5727.26, 5727.47, 5727.89, 5728.10, 5735.12, 5736.09, 5739.13, 5743.081, 5743.56, 5745.12-5745.13 5747.13, 5749.07, 5751.09, 5753.07
Removes the requirement that taxpayers submit petitions for reassessment through personal service or certified mail. Removes the requirement that municipal corporations submit petitions challenging TAX's adjustment of an electric or telephone company's income apportionment for municipal utility income tax purposes personally or by certified mail and the requirement that TAX respond by ordinary mail to such petitions.		Same as the Executive.		Same as the Executive.	
Fiscal effect: Minimal.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
TAXCD51	Increase historic building rehabilitation tax credit cap				
R.C.	149.311	R.C.	149.311	R.C.	149.311
Permanently increases the annual cap on the Ohio historic building preservation tax credit from \$60 million to \$120 million per fiscal year.		Same as the Executive, but decreases annual cap from \$120 to \$90 million.		No provision.	
No provision.		No provision.		Sunsets the credit at the end of fiscal year 2027 by prohibiting the award of new credits after that date.	
Fiscal effect: Additional state revenue losses depend on the amount of historic building preservation tax credits awarded. Previously, the cap was temporarily increased by the same amount for FY 2023 and FY 2024.		Fiscal effect: Same as the Executive except annual tax loss limited to \$90 million.		Fiscal effect: Plausibly beginning in FY 2029, increases state tax revenues by up to \$60 million per year after the credit award authorization sunsets at the end of FY 2027.	

Executive	As Passed By House	In Senate Finance
<div><div>TAXCD52Tax credit for historic owner-occupied property rehabilitation</div><div>R.C.149.311, 149.312, 5747.08, 5747.761, 5747.98</div><div>Authorizes a refundable income tax credit, up to \$120,000 per project, to reimburse 25% of qualified expenditures incurred by an owner-occupant to rehabilitate historic residential property. Caps the amount of credits that may be awarded in a fiscal year to \$10 million.</div><div>Fiscal effect: Reduction in tax liability up to \$10 million per year.</div></div>	<div><div>No provision.</div></div>	<div><div>No provision.</div></div>
<div><div>TAXCD30Housing tax credit reporting</div><div>R.C.175.16, 175.17</div><div>Makes the Tax Commissioner the sole recipient of required reports from taxpayers who are awarded state-funded low-income housing tax credits or tax credits for single-family housing development and requires the Tax Commissioner to share the received reports with the Superintendent of Insurance.</div><div>Fiscal effect: None.</div></div>	<div><div>R.C.175.16, 175.17</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C.175.16, 175.17</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>
<div><div>TAXCD7Corporation franchise tax: statutory agent</div><div>R.C.0701.04, 1701.07, 1703.041</div><div>Removes a requirement placed on corporations to include the name and address of the corporation's statutory agent in it's annual report filed under the now-defunct corporation franchise tax.</div><div>Fiscal effect: None.</div></div>	<div><div>R.C.0701.04, 1701.07, 1703.041</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C.0701.04, 1701.07, 1703.041</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>

Executive	As Passed By House	In Senate Finance
TAXCD73 Municipal income tax military pay exemption	R.C. 718.01, Section 801.190	R.C. 718.01, Section 801.190
No provision.	Clarifies that pay to members of the United States Space Force may be deducted from municipal income tax as part of an existing deduction for military pay. Fiscal effect: Potential statewide municipal income tax revenue loss of roughly \$388,000 per year, if such pay is not currently deducted.	Same as the House. Fiscal effect: Same as the House.
TAXCD119 Municipal net profit tax: extended due date		R.C. 718.05, 718.85
No provision.	No provision.	Allows a taxpayer with an unextended federal income tax return due date that falls after the regular municipal income tax due date of the fifteenth day of the fourth month following the end of the taxpayer's taxable year to file on or before the later federal income tax return due date. Fiscal effect: Potential minimal loss to municipalities.
TAXCD72 Municipal income tax: refund and assessment periods	R.C. 718.12, 718.19, 718.90, and 718.91	R.C. 718.12, 718.19, 718.90, and 718.91
No provision.	Allows a taxpayer who received a valid extension of the tax return due date to file a municipal income tax refund claim within three years after that extended due date.	Same as the House, but uniformly applies the provision to within three years after the date the return was due, including any valid extension, whichever is later.
No provision.	Applies the same date commencement to the three-year deadline for tax administrators or the Tax Commissioner to make municipal income tax assessments. Fiscal effect: Potential minimal loss to municipalities. Current law requires such a filing within three years of the date the tax was originally due or paid, whichever is later.	Same as the House. Fiscal effect: Same as the House.

Department of Taxation		Main Operating Appropriations Bill H.B. 96	
Executive		As Passed By House	In Senate Finance
TAXCD48 Municipal net profit tax: extension request			
R.C. 718.85		R.C. 718.85	R.C. 718.85
Extends, from six to seven months, the municipal net profits tax return extension filing period for taxpayers that do not request a federal income tax extension.		Same as the Executive.	Same as the Executive.
Fiscal effect: None.		Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
TAXCD46 Municipal net profit tax: discretionary interest penalty			
R.C. 718.88		R.C. 718.88	R.C. 718.88
Makes it discretionary, rather than mandatory under current law, for TAX to charge a penalty for late estimated payments of municipal net profit taxpayers that opt for the state to administer their account.		Same as the Executive.	Same as the Executive.
Fiscal effect: Potentially decrease penalty collections depending on TAX's discretion.		Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
TAXCD111 Income tax check-off: pet spaying and neutering			
No provision.		No provision.	
			R.C. 955.201, 955.202 and 5747.113
			Authorizes an income tax refund designation ("check-off") to assist low-income individuals in spaying and neutering their pets.
			Fiscal effect: May increase revenue to be used for assisting low-income individuals in spaying and neutering their pets.

Executive	As Passed By House	In Senate Finance
<div><div>TAXCD71</div><div>Replacement tire fee: eliminate 4% discount</div><div>R.C.3734.904, Section 801.110</div><div>Effective January 1, 2026, eliminates the 4% discount for wholesale distributors of replacement tires or retail dealers who timely file and pay the replacement tire fee administered by TAX.</div><div>Fiscal effect: Increases fee revenue to the Scrap Tire Management Fund (Fund 4R50) used by EPA and the Soil and Water Conservation District Assistance Fund (Fund 5BV0) used by AGR.</div></div>	<div><div>R.C.3734.904, Section 801.110</div><div>Same as the Executive.</div></div>	<div><div>No provision.</div></div>
<div><div>TAXCD20</div><div>Adult use marijuana excise tax: rate and distribution</div><div>R.C.3780.02, 3780.03, 3780.10, 3780.18 (repealed), 3780.19 (repealed), 3780.22, 3780.23, 3780.25, 3780.26, 3780.30, Section 801.60</div><div>Increases the rate of the excise tax on adult use marijuana, beginning on July 1, 2025, from 10% to 20%.</div><div>Imposes a 20% excise tax on the illegal sale of marijuana by an unlicensed seller.</div></div>	<div><div>R.C.3780.02, 3780.03, 3780.10, 3780.18 (repealed), 3780.19 (repealed), 3780.22, 3780.23 (repealed), 3780.25, 3780.26, 3780.30, Section 801.60</div><div>No provision.</div><div>Same as the Executive, but lowers the rate to 10%.</div></div>	<div><div>R.C.3780.02, 3780.03, 3780.10, 3780.18 (repealed), 3780.19 (repealed), 3780.22, 3780.23 (repealed), 3780.25, 3780.26, 3780.30, Sections 387.20, 509.10, and 801.60</div><div>No provision.</div><div>Same as the House.</div></div>

Executive	As Passed By House	In Senate Finance
Repeals current law’s tax revenue distributions (36% to the state Cannabis Social Equity and Jobs Fund, 36% to the Host Community Cannabis Fund, 25% to the state Substance Abuse and Addiction Fund, and 3% to COM and TAX for administration purposes) and reallocates revenue from the tax to substance abuse prevention, treatment, and recovery programs, the 9-8-8 suicide prevention and mental health crisis hotline, county jail grant programs, training of peace officers and troopers, construction and renovation of such training facilities, local drug task forces, safe driver programs, Ohio investigative unit operations, Ohio poison control programs and laboratory testing, and temporarily to the AGO for administering requests for expungements. Limits some allocations for these purposes and directs any remaining receipts to the GRF.	Same as the Executive on repealing current law’s tax revenue distributions, but reallocates revenues from the tax all to the GRF except distributing 20% of tax revenue, for five years, to the Host Community Cannabis Fund to be distributed to municipalities and townships that have at least one adult-use dispensary or a location for which a provisional dispensary license is issued before July 1, 2025.	Same as the House.
Repeals the authority of a municipal corporation or township to prohibit or limit the number of adult use cannabis cultivators, processors, or dispensaries within the municipal corporation or township's territory.	Same as the Executive.	No provision.
No provision.	No provision.	Requires Fund 7106 ALI 110659, Host Community Cannabis Payments, to be used to make payments to municipal corporations and townships under (E) (1) of R.C. 3780.22. Transfers \$20,000,000 cash from the Adult Use Tax Fund (Fund QG18) to the Host Community Cannabis Fund (Fund 7106) on July 1, 2025. Transfers the remaining cash balance of Fund QG18 at the end of FY 2025 from Fund QG18 to the GRF.
Fiscal effect: The Executive estimates an increase of \$86.8 million in FY 2026 and \$175.7 million in FY 2027 in adult use marijuana tax revenue.	Fiscal effect: Approximately \$95.6 million in FY 2026 and \$156.2 million in FY 2027 of adult use marijuana tax would be allocated to the GRF while the Host Community Cannabis Fund would receive about \$23.9 million in FY 2026 and \$39.1 million in FY 2027.	Fiscal effect: Same revenue distribution as the House, but also includes an appropriation for FY 2026 for Host Community Cannabis Payments

Executive	As Passed By House	In Senate Finance
<div><div>TAXCD21Adult use cannabis: tax information exchange</div><div>R.C.3780.06</div><div>Requires TAX, upon the request of COM, to share pertinent information about the tax violations of an existing adult use cannabis licensee.</div><div>Fiscal effect: None. Current law only allows TAX to request this information for applicants seeking a license.</div></div>	<div><div>R.C.3780.06</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C.3780.06</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>
<div><div>TAXCD76State recovery of refunded local taxes</div><div>No provision.</div></div>	<div><div>R.C.5703.052</div><div>Extends, from three to six years, the maximum length of time over which TAX may recover amounts of refunded taxes from state-administered taxes levied by local subdivisions.</div><div>Fiscal effect: Potential revenue gains for certain taxes.</div></div>	<div><div>R.C.5703.052</div><div>Same as the House.</div><div>Fiscal effect: Same as the House.</div></div>
<div><div>TAXCD11Electronic tax filing and payments</div><div>R.C.5703.059, 5747.42</div><div>Grants the Tax Commissioner blanket authority to require electronic tax filing and payment without, in the absence of specific statutory authority, first adopting rules to that effect.</div><div>Fiscal effect: None.</div></div>	<div><div>R.C.5703.059, 5747.42</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>No provision.</div></div>
<div><div>TAXCD33Electronic records inspection</div><div>R.C.5703.19</div><div>Requires taxpayers to provide records for inspection by TAX in an electronic format if the records are kept in such a format.</div><div>Fiscal effect: None.</div></div>	<div><div>R.C.5703.19</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>No provision.</div></div>

Department of Taxation			Main Operating Appropriations Bill H.B. 96		
Executive		As Passed By House		In Senate Finance	
TAXCD6	Disclosure of local tax revenue data				
R.C.	5703.21	R.C.	5703.21	R.C.	5703.21
Authorizes TAX, without violating the prohibition against divulging personal tax information, to publish or disclose the amount of revenue distributed to local governments from any tax or fund administered by TAX.		Same as the Executive.		Same as the Executive.	
Fiscal effect: None.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
TAXCD34	Process for returned tax notices				
R.C.	5703.37	R.C.	5703.37	R.C.	5703.37
Prescribes a process for handling tax notices and orders that are sent by ordinary mail, but returned as undeliverable. Mirrors the existing process for undeliverable tax notices and orders sent by certified mail.		Same as the Executive.		Same as the Executive.	
Fiscal effect: None.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
TAXCD60	Tax refund adjustment notices				
R.C.	5703.70	R.C.	5703.70		
Permits the Tax Commissioner to electronically notify, as an alternative to ordinary mail notice, a person applying for a tax refund if the amount to be refunded is less than what the person requested, but only if the person consents to electronic notice.		Same as the Executive.		No provision.	
Fiscal effect: None.		Fiscal effect: Same as the Executive.			

Executive		As Passed By House		In Senate Finance
TAXCD15	Tax penalty abatement			
R.C.	5703.901, 128.99, 718.89, 3734.904, 3734.907, 3769.088, 4305.13, 4305.131, 5703.261-5703.263, 5726.03, 5726.21, 5727.08, 5727.25, 5727.26, 5727.60, 5727.82, 5727.83, 5727.89, 5728.09, 5728.10, 5733.022, 5733.062, 5735.062, 5735.12, 5735.121, 5736.05, 5739.032, 5739.102, 5739.12, 5739.122, 5739.124, 5739.133, 5741.121, 5741.122, 5743.051, 5743.081, 5743.082, 5743.51, 5743.56, 5745.041, 5745.08, 5747.072, 5747.082, 5747.15, 5747.44, 5749.06, 5749.15, 5751.06, 5751.07, 5753.05	R.C.	5703.901, 128.99, 718.89, 3734.904, 3734.907, 3769.088, 4305.13, 4305.131, 5703.261-5703.263, 5726.03, 5726.21, 5727.08, 5727.25, 5727.26, 5727.60, 5727.82, 5727.83, 5727.89, 5728.09, 5728.10, 5733.022, 5733.062, 5735.062, 5735.12, 5735.121, 5736.05, 5739.032, 5739.102, 5739.12, 5739.122, 5739.124, 5739.133, 5741.121, 5741.122, 5743.051, 5743.081, 5743.082, 5743.51, 5743.56, 5745.041, 5745.08, 5747.072, 5747.082, 5747.15, 5747.44, 5749.06, 5749.15, 5751.06, 5751.07, 5753.05	
Grants the Tax Commissioner general authority to abate, i.e., refund or forgive, penalties charged to taxpayers. Eliminates specific authority in law for abatement of penalties charged on specific taxes.		Same as the Executive.		No provision.
Fiscal effect: May result in undetermined revenue losses from certain penalties and charges.		Fiscal effect: Same as the Executive.		

Executive	As Passed By House	In Senate Finance
<div><div>TAXCD31Tangible personal property tax replacement funds</div><div>R.C.5709.93, 5751.02, Section 387.20</div><div>Eliminates the School District Tangible Personal Property Tax Replacement Fund (Fund 7047) and the Local Government Tangible Personal Property Tax Replacement Fund (Fund 7081) used to reimburse school districts and local governments for their loss of revenue due to the prior repeal of the business tangible personal property tax. Requires instead that the reimbursement payments be made from the GRF.</div><div>Fiscal effect: As of mid-February 2025, Fund 7047 has a cash balance of nearly \$670 million and Fund 7081 has a cash balance of nearly \$170 million. Expenditures from Fund 7047 declined in recent years and were \$60 million in FY 2024. Similarly, expenditures from Fund 7081 were nearly \$5 million in FY 2024. Elsewhere, Section 509.10 authorizes the OBM Director during the biennium ending June 30, 2027, to transfer cash to the GRF from Fund 7047 and Fund 7081 as necessary. Section 387.10 appropriates reimbursement payments to school districts and other local taxing units from GRF ALIs 200417 and 110403, and these new ALIs replace the previous ALIs that were supported by Fund 7047 and Fund 7081.</div></div>	<div><div>R.C.5709.93, 5751.02, Section 387.20</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C.5709.93, 5751.02, Section 387.20</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>
<div><div>TAXCD5Dealers in intangibles: rule requirement</div><div>R.C.5725.01</div><div>Repeals the requirement that the Tax Commissioner adopt a rule defining the term "primarily" for purposes of describing who qualifies for the dealers in intangibles tax (DIT).</div><div>Fiscal effect: None. The DIT was eliminated beginning in 2014.</div></div>	<div><div>R.C.5725.01</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C.5725.01</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>

Department of Taxation		Main Operating Appropriations Bill H.B. 96			
Executive		As Passed By House		In Senate Finance	
TAXCD32 Remove outdated tax reference					
R.C.	5725.23	R.C.	5725.23	R.C.	5725.23
Removes an outdated reference in the Revised Code to the intangible property tax, which is no longer levied.		Same as the Executive.		Same as the Executive.	
Fiscal effect: None.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
TAXCD8 Financial institutions tax: online forms					
R.C.	5726.03	R.C.	5726.03	R.C.	5726.03
Removes the requirement that TAX post financial institution tax annual report forms on it's website.		Same as the Executive.		Same as the Executive.	
Fiscal effect: None. TAX currently requires taxpayers to file the return and pay the tax electronically through the Ohio Business Gateway and not on the paper forms.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
TAXCD26 Public utility taxes service of notices					
R.C.	5727.38, 5727.42, 5727.47	R.C.	5727.38, 5727.42, 5727.47	R.C.	5727.38, 5727.42, 5727.47
Permits TAX to serve assessments and appeal notices regarding public utility property and excise taxes by personal service, certified mail, authorized delivery service, or ordinary mail, or electronic notification (permitted with the person's consent).		Same as the Executive.		Same as the Executive.	
Fiscal effect: Potential administrative cost savings by allowing more cost-effective delivery methods for assessments and appeal notes, instead of by mail only.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	

Department of Taxation		Main Operating Appropriations Bill H.B. 96			
Executive		As Passed By House		In Senate Finance	
TAXCD25 Public utility excise tax refund: application to tax debt					
R.C.	5727.42	R.C.	5727.42	R.C.	5727.42
Requires that refunds owed for public utility excise taxes first be applied to any outstanding debt on a tax or fee administered by the Tax Commissioner, as well as penalties and interest on that debt.		Same as the Executive.		Same as the Executive.	
Fiscal effect: Potential revenue gain, as tax refunds applied to outstanding debts could increase state revenue.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
TAXCD27 Public utility taxes extension request					
R.C.	5727.48	R.C.	5727.48	R.C.	5727.48
Allows a public utility to request a 30-day extension from TAX for filing any report or statement required for purposes of public utility property and excise taxes in a manner other than by filing a written application, provided the other manner is approved by TAX.		Same as the Executive.		Same as the Executive.	
Fiscal effect: None.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
TAXCD19 Insurance premium tax: certification of nonpayment					
R.C.	5729.10	R.C.	5729.10	R.C.	5729.10
Requires the Treasurer of State to certify unpaid insurance premium taxes to the Attorney General for collection, replacing the Superintendent of Insurance's authority to do so.		Same as the Executive.		Same as the Executive.	
Fiscal effect: None.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	

Executive	As Passed By House	In Senate Finance
<div>TAXCD56Collection of petroleum activity tax license fees</div> <div>R.C.5736.09, Section 757.30</div> <div>Allows TAX to issue assessments to collect unpaid petroleum activity tax (PAT) licensing fees.</div> <div>Fiscal effect: May increase revenue to TAX, dependent on the amount of outstanding PAT licensing fees. Current law only allows TAX to issue PAT assessments for unpaid taxes.</div>	<div>R.C.5736.09, Section 757.30</div> <div>Same as the Executive.</div> <div>Fiscal effect: Same as the Executive.</div>	<div>No provision.</div>
<div>TAXCD93Special lodging tax extension</div> <div>No provision.</div>	<div>R.C.5739.09</div> <div>Authorizes Fairfield County commissioners to renew a special lodging tax levied to finance a municipal educational and cultural facility for up to 15 additional years at a time. Currently, the tax is scheduled to expire in 2028 and cannot be extended further.</div> <div>Fiscal effect: Estimated to raise more than \$200,000 per year for Fairfield County, beginning in CY 2028.</div>	<div>R.C.5739.09</div> <div>Same as the House.</div> <div>Fiscal effect: Same as the House.</div>
<div>TAXCD94Lodging tax: Ashtabula County convention facility</div> <div>No provision.</div>	<div>No provision.</div>	<div>R.C.5739.09</div> <div>Requires Ashtabula County to repeal a 2% special lodging tax used to fund the costs of a convention center.</div> <div>Fiscal effect: Ashtabula County lodging tax collections will likely decline by approximately \$600,000 per fiscal year.</div>

Executive	As Passed By House	In Senate Finance
TAXCD96 County Lodging Taxes		R.C. 5739.09
No provision.	No provision.	Allows a board of county commissioners to increase the rate of its general lodging tax by not more than 1%, so long as the total rate does not exceed 5%, to fund public safety services in a designated resort area. Fiscal effect: May increase lodging tax collections by up to \$1 million per year in applicable counties that increase their tax rate.
TAXCD95 Lodging taxes: convention and visitors' bureau		R.C. 5739.092
No provision.	No provision.	Authorizes additional purposes for which a convention and visitors' bureau (CVB) in a county with a population of less than 100,000 with annual lodging tax collections of greater than \$500,000 may spend county lodging taxes to include funding public safety services or economic development or infrastructure projects that impact tourism. Fiscal effect: No revenue effect on existing lodging taxes.
TAXCD97 Resort area tax		R.C. 5739.101
No provision.	No provision.	Allows municipalities and townships to increase resort area taxes to 2% or 2.5% if approved by electors. Fiscal effect: May increase resort area tax collections for municipalities and townships.

Executive	As Passed By House	In Senate Finance
<div><div>TAXCD47Municipal utility income tax: filing extensions</div><div>R.C.5745.03</div><div>Requires TAX to automatically grant a municipal income tax filing extension to an electric light or local exchange telephone company if a federal filing extension has been granted. Expands the length of that extension from six to seven months. Requires TAX to grant a seven month filing date extension without requiring a federal extension if the company submits a request before its return is due.</div><div>Fiscal effect: Potentially decrease late penalties and interest collected.</div></div>	<div><div>R.C.5745.03</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C.5745.03</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>
<div><div>TAXCD49Municipal utility income tax: required documentation</div><div>R.C.5745.03</div><div>Removes the requirement for an electric light or local exchange telephone company to include its location of incorporation, principal office, or place of business in Ohio, and its officers' and statutory agent's names and addresses in its annual report to the tax commissioner for the municipal utility income tax.</div><div>Fiscal effect: None.</div></div>	<div><div>R.C.5745.03</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C.5745.03</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>
<div><div>TAXCD50Municipal utility income tax: electronic payments</div><div>R.C.5745.03, 5745.04</div><div>Requires electric light and local exchange telephone companies to pay municipal income tax estimated payments and any amount due with a company's annual report electronically.</div><div>Fiscal effect: None.</div></div>	<div><div>R.C.5745.03, 5745.04</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C.5745.03, 5745.04</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>

Executive	As Passed By House	In Senate Finance
<div><div>TAXCD38 Municipal utility income tax: late payment penalty</div><div>R.C. 5745.08</div><div>Expands the discretionary penalty on late estimated payments of the municipal income tax on electric light and local exchange telephone companies to cover underpayments, and changes the penalty from twice the amount of interest charged on the delinquent payment to 15% of the amount of unpaid tax.</div><div>Fiscal effect: Potentially increases or decreases amount of penalties received depending on the amount of unpaid taxes and the applicable short-term interest rate.</div></div>	<div><div>R.C. 5745.08</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div></div><div>No provision.</div><div></div></div>
<div><div>TAXCD37 Municipal electric light and telephone income tax penalty</div><div>R.C. 5745.09</div><div>Makes discretionary the current mandatory interest penalty charged to municipal income electric light and telephone taxpayers that underpay their estimated payments.</div><div>Fiscal effect: Potentially decrease interest payments collected and distributed to municipal corporations.</div></div>	<div><div>R.C. 5745.09</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>R.C. 5745.09</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>
<div><div>TAXCD40 Municipal apportionment adjustments: electric and telephone company income</div><div>R.C. 5745.13</div><div>Repeals the requirement for the Tax Commissioner to notify an electric or telephone company that its income apportioned to a municipal corporation will be adjusted or, if the adjustment exceeds \$500 in tax, each affected municipal corporation. Removes the authority of a notified municipal corporation to challenge the redetermination.</div><div>Fiscal effect: Minimal.</div></div>	<div><div>R.C. 5745.13</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div></div><div>No provision.</div><div></div></div>

Department of Taxation		Main Operating Appropriations Bill H.B. 96			
Executive		As Passed By House		In Senate Finance	
TAXCD9	Correct erroneous income tax references				
R.C.	5747.01, Section 801.20	R.C.	5747.01, Section 801.20	R.C.	5747.01, Section 801.20
Corrects erroneous references in an income tax deduction and add back for federal bonus depreciation.		Same as the Executive.		Same as the Executive.	
Fiscal effect: None.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
TAXCD10	Repeal school district income tax on estates				
R.C.	5747.021, 5748.01, 5748.02, 5748.021, 5748.03, 5748.04, 5748.08, 5748.081, 5748.09; Section 801.100	R.C.	5747.021, 5748.01, 5748.02, 5748.021, 5748.03, 5748.04, 5748.08, 5748.081, 5748.09; Section 801.100	R.C.	5747.021, 5748.01, 5748.02, 5748.021, 5748.03, 5748.04, 5748.08, 5748.081, 5748.09; Section 801.100
Repeals, beginning in 2026, the school district income tax on estates.		Same as the Executive.		Same as the Executive.	
Fiscal effect: Minimal. Currently, a school district tax with a "traditional" tax base applies to income generated by estates. School districts with a tax only on "earned income" already do not tax estates.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
TAXCD59	Electing pass-through entity taxation				
R.C.	5747.40, Section 757.20	R.C.	5747.40, Section 757.20	R.C.	5747.40, Section 757.20
Clarifies that the electing pass-through entity tax is available to pass-through entities with investors comprised of only Ohio residents.		Same as the Executive.		Same as the Executive.	
Fiscal effect: None. TAX currently only applies this provision to Ohio's pass through entity withholding tax.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
TAXCD58	Pass-through entity tax estimated payment dates				
R.C.	5747.43, Section 801.90	R.C.	5747.43, Section 801.90	R.C.	5747.43, Section 801.90
Moves the due date for payment of the second and third estimated tax payments for electing and withholding pass-through entity taxes up by one month.		Same as the Executive.		Same as the Executive.	
Fiscal effect: None.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	

Executive		As Passed By House		In Senate Finance	
TAXCD45 School district income tax: notice to TAX					
R.C.	5748.02, 5748.021, 5748.04, 5748.08, 5748.09, Section 801.70	R.C.	5748.02, 5748.021, 5748.04, 5748.08, 5748.09, Section 801.70	R.C.	5748.02, 5748.021, 5748.04, 5748.08, 5748.09, Section 801.70
Requires boards of education that approve a resolution to place a school district income tax on the ballot to send a copy of the resolution to TAX after it has been certified to the county board of elections. Requires boards of elections to send a copy of a petition for an election to repeal a school district income tax to TAX after the board determines the petition is valid.		Same as the Executive.		Same as the Executive.	
Fiscal effect: Minimal.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
TAXCD90 Severance tax rate for coal					
		R.C.	5749.02, Section 801.210	R.C.	5749.02, Section 801.210
No provision.		Reduces the severance tax rate on coal from ten cents per ton to eight cents.		Same as the House.	
		Fiscal effect: Expected to have revenue loss of \$22,000 in FY 2026 and \$26,000 in FY 2027, accounting for the recent decline in Ohio coal production. The tax collection is deposited into dedicated funds administered by the ODNR. The base tax and the surface mining tax are credited to the Mining Regulation and Safety Fund (Fund 5290), while the reclamation tax is deposited into the Reclamation Forfeiture Fund (Fund 5310).		Fiscal effect: Same as the House.	

Executive	As Passed By House	In Senate Finance
TAXCD62 Sports gaming tax increase and revenue allocation R.C. 5753.021, 5753.031, Section 801.50 Doubles the sports gaming tax rate, from 20% to 40% of sports gaming receipts. Allocates 50% of collections deposited into the Sports Gaming Revenue Fund (R068) to the newly created Sports Facilities Construction and Sports Education Fund. Decreases the proportional allocation of the existing 20% rate to the Sports Gaming Education Fund (5Y00) from 98% to 96% and increases, from 2% to 4%, the share to alleviate problem gaming. Changes transfers from the Sports Gaming Revenue Fund (R068) to the Sports Gaming Education Fund (5Y00) and Problem Sports Gambling Fund (5YR0) from quarterly to monthly. Fiscal effect: OBM estimates additional tax collections of \$138.0 million in FY 2026 and \$150.0 million in FY 2027.	No provision.	No provision.

Property Taxes and Transfer Fees

Executive	As Passed By House	In Senate Finance
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TAXCD104 Property tax levies

R.C. 133.18, 306.32, 306.322, 319.301-319.302, 345.01, 345.03-345.04, 505.37, 505.48-505.481, 511.28, 511.34, 513.18, 523.06, 755.181, 1545.041, 1545.21, 1711.3, 3311.5, 3316.041, 3316.06, 3318.01, 3318.06-3318.063, 3318.361, 3318.45, 3358.11, 3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 5705.17, 5705.194, 5705.199, 5705.21, 5705.2111, 5705.2114, 5705.212-5705.213, 5705.215, 5705.217-5705.219, 5705.221, 5705.233, 5705.25-5705.251, 5705.261, 5705.412, 5705.55, 5709.92, 5748.01-5748.02, 5748.03, 5748.08, 5748.09, Section 801.300, 801.310 Repealed: R.C. 5705.192, 5705.195-5705.197

No provision.	No provision.	Eliminates the authority of political subdivisions to levy replacement property tax levies, beginning with elections held on or after January 1, 2026.
No provision.	No provision.	Eliminates the authority of a school district to levy a fixed-sum emergency levy, a substitute emergency levy, and a combined school district income tax and fixed-sum property tax levy.
No provision.	No provision.	Prohibits a school district from submitting any current expense levy to voters if it has a general fund carry-over balance of more than 100% of general fund expenditures in the preceding fiscal year. Modifies the election notices and ballot language for a school district current expense levy to include the percentage and amount of any such general fund carry-over balance. Applies beginning with elections held on or after January 1, 2026.
No provision.	No provision.	Disallows, beginning for elections held on or after January 1, 2026, a school district or other education-related taxing authority to submit to electors the question of whether to renew and increase an existing levy.

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Changes, beginning with elections held on or after January 1, 2026, the term employed in property tax ballot language and election notices to describe the true value of property from "the county auditor's appraised value" to "market value." Fiscal effect: Limits the levy options school districts and other political subdivisions may use to raise property tax revenue to fund their operations.
TAXCD106 Educational property tax levy submission		
No provision.	No provision.	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 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.
TAXCD116 Property tax reduction screening system		
No provision.	No provision.	R.C. 319.202, 5323.02, 5703.21, and 5703.83; Section 757.150 Creates a statewide screening system administered by TAX to evaluate the eligibility of owners of real property and manufactured and mobile homes that receive the 2.5% owner-occupancy credit or a homestead exemption.

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Provides an amnesty from any charges, penalties, or interest in the first year of the system's operation for taxpayers found to be ineligible for a reduction unless the county auditor determines the reduction was procured through fraud, a false statement, or a knowing omission.
No provision.	No provision.	Requires, during the amnesty year, tax bills to notify recipients of the homestead exemption or owner-occupancy credit that they are eligible for amnesty if they self-report their ineligibility within that year.
No provision.	No provision.	Requires TAX to annually report to the General Assembly the number of properties whose ineligibility was flagged by the system.
No provision.	No provision.	Requires potential homeowners be advised of the eligibility requirements for the owner-occupancy credit and of the duty to report subsequent ineligibility prior to signing closing documents. Fiscal effect: No fiscal effect on local property tax receipts, but potentially a decrease in GRF expenditures, as these property tax relief programs are fully reimbursed by the GRF.

Executive	As Passed By House	In Senate Finance
TAXCD107 20-mill floor property tax limit		
No provision.	No provision.	<div>R.C. 319.301, Section 801.280</div> <div>Requires that emergency and substitute tax levies be included in the calculation of a school district's 20-mill floor or a joint vocational school district's 2-mill floor for property tax purposes. Applies the millage floor changes to tax years beginning on and after the bill's 90-day effective date.</div> <div>Fiscal effect: Lowers the number of school districts on the 20 -mill floor and potentially lowers the number of joint vocational school districts on the 2-mill floor. These floor districts’ property tax revenue growth rates as a result of increases in property values will be reduced as their current expense levies will be subject to H.B. 920 tax reduction factors. These districts’ property tax collections may be reduced by tens of millions to over a hundred million dollars annually. The state’s GRF expenditures for related property tax reimbursement payments may be reduced by millions to over ten million of dollars annually.</div>
TAXCD91 School district property tax reductions and school funding; 20-mill minimum levy requirement		
No provision.	<div>R.C. 323.131, 3317.01, 4503.06, 5705.31, 5705.316, Section 757.110</div> <div>Removes the county prosecutor from the three-member county budget commission and makes the president of the board of county commissioner as a member instead.</div>	<div>R.C. 323.131, 3317.01, 4503.06, 5705.31, 5705.316, Section 757.110</div> <div>No provision.</div>

Executive	As Passed By House	In Senate Finance
No provision.	Requires each city, local, and exempted village school district to submit the certificate of available revenue required under R.C. 5705.36 to the county auditor by July 15 of each year. Requires each county budget commission to meet by August 15 of each year to determine whether a district’s general operating budget carryover balance from the previous fiscal year exceeds 30% of total expenditures made in that fiscal year.	Same as the House, but increases the carryover balance threshold to 50% and allows a district to not count its permanent improvement expenses towards the threshold.
No provision.	If the district's carryover balance does exceed the 30% threshold, requires the budget commission to reduce the property taxes levied by the district for current expenses in the following tax year by the amount of the excess. Requires an applicable property tax bill to include a notice stating that the school district property tax reduction is for the current year only and due to the district’s excess carryover balance.	Same as the House, but increases the carryover balance threshold to 50%.
No provision.	Provides a special timeline for making fiscal year 2025 reviews and tax year 2025 rate adjustments by requiring the budget commission to meet by October 31, 2025.	Same as the House.
No provision.	Exempts a school district whose levies have been reduced by the county budget commission from the requirement that it levy at least 20 mills to receive state foundation aid.	Same as the House.
No provision.	Exempts an island school district or a joint state school district from the carryover balance review and related property tax reductions.	Same as the House.
	Fiscal effect: May reduce tax collections for school districts by up to several billion dollars over a multi-year period, depending on the value of excess carryover balances.	Fiscal effect: Same as the House, but would reduce the tax revenue loss.

Executive	As Passed By House	In Senate Finance
TAXCD99 Property tax exemption: parking garages		
No provision.	No provision.	R.C. 717.051 Expands a property tax exemption on some parking garages to those owned by any municipal corporation, county, port authority, and new community authority, and to the land upon which the garages sit. Makes permanent the 20-year maximum exemption period and eliminates the requirements that the parking spaces be available to the general public. Fiscal effect: Could reduce property tax bills and collections by up to hundreds of thousands of dollars annually for taxing authorities that own parking structures.
TAXCD89 State community college tax operating levy		
No provision.	R.C. 3358.08, 3358.11 Allows the board of trustees of a state community college to propose a tax levy for operating purposes.	R.C. 3358.08, 3358.11 Same as the House.
No provision.	Allows the operating levy to be levied only in the county in which the state community college's main campus is located and requires it to be used to support operations in that county.	Same as the House.
No provision.	Provides that, if voters approve an operating levy, the board of trustees must charge a lower tuition rate to students who reside in the county in which the tax is levied. Fiscal effect: May result in additional tax levies in certain counties.	Same as the House. Fiscal effect: Same as the House.

Executive	As Passed By House	In Senate Finance
TAXCD92 Community reinvestment area agreements and exemptions		
	R.C. 3735.67, 3735.671; Section 801.220	
No provision.	Allows a county, municipality, or home rule township to amend an existing community reinvestment area (CRA) agreement to extend the term of the CRA tax exemption to a total of 30 years for an existing building that is expected to be the site of a megaproject or owned or occupied by a megaproject supplier.	No provision.
No provision.	Allows a building to qualify for a CRA tax exemption as part of a megaproject so long as it is owned or occupied, as opposed to owned and occupied, by a megaproject operator or supplier.	No provision.
No provision.	Establishes that a political subdivision that does not own the property subject to a CRA exemption, with an obligation to pay property taxes on that building, is not a required party to an agreement required for commercial CRA property tax exemptions.	No provision.
	Fiscal effect: Potential revenue loss to local governments, of which the loss is permissive to the legislative authority granting the tax exemption.	

Executive	As Passed By House	In Senate Finance
TAXCD78 Manufactured home tax waivers or refunds for damage or destruction		
	R.C. 4503.0611	
No provision.	Authorizes manufactured home park operators to provide the county auditor with notice that a manufactured home has been damaged or destroyed for purpose of initiating a refund or waiver of taxes on the manufactured home. Requires such notice from a manufactured home park operator to include photographic evidence. Fiscal effect: May reduce property tax revenue for local governments if additional refunds or waivers are granted for damaged or destroyed manufactured homes.	No provision.
TAXCD110 Property taxes: County budget commission authority and procedure		
		R.C. 5705.13, 5705.131-5705.132, 5705.222, 5705.27, 5705.29, 5705.31, 5705.314, 5705.32-5705.321, 5705.35-5705.36, 5705.40, and 5747.51
No provision.	No provision.	Allows county budget commissions (CBCs) to reduce millage on any voter-approved tax levy aside from a debt levy if the commission finds it reasonably necessary or prudent to avoid unnecessary, excessive, or unneeded property tax collections.
No provision.	No provision.	If the tax is levied by a body with a majority of members who are elected local officials, any such reduction is subject to two limitations: (1) CBCs may not reduce a levy such that it would collect less revenue than in the preceding year unless funds are available from reserve balance accounts, nonexpendable trust funds, or carryover amounts to offset a reduction below that level, but the budget commission must consider reserve balance accounts, nonexpendable trust funds, and carryover amounts when considering a reduction. (2) CBCs may not reduce school district levies such that the school district would collect below 20 mills in revenue, except as required to comply with the provision (see TAXCD91) limiting accrual of general fund carry-overs.

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Removes prohibitions on CBCs considering the status of reserve balance accounts or other certain unexpended funds when determining whether to reduce a political subdivision's taxing authority.
No provision.	No provision.	Requires school districts to obtain approval from the county budget commission before adjusting inside millage in a manner that increases tax rates.
No provision.	No provision.	Requires CBCs to offer, during at least one public meeting annually, testimony describing the concept and function of inside millage, how it is allocated to various jurisdictions in the county, and the fiscal impact of inside millage.
No provision.	No provision.	Requires political subdivisions to disclose all funds in their control the inclusion of which is not already required by law for annual tax budgets. Fiscal effect: Provides county budget commissions greater discretion in reducing political subdivisions’ property tax collections when the commission finds it prudent to avoid certain property tax collections.
TAXCD98 CAUV recoupment		
No provision.	No provision.	R.C. 5713.34, Section 801.290 Exempts agricultural land converted to an environmental response project or a nature water project receiving funding from the H2Ohio Fund (Fund 6H20) from CAUV recoupment. Fiscal effect: Likely decrease property tax collections by tens of thousands of dollars per project in the years when conversion occurs.

Executive	As Passed By House	In Senate Finance
TAXCD88 Limitations on property tax challenges		
	R.C. 5715.19, 5717.01; Section 757.90	
No provision.	Modifies the requirements governing when political subdivisions can file property tax complaints and counter-complaints.	No provision.
No provision.	Requires subdivisions that fail to comply with property tax complaint filing requirements to pay the attorney's fees and costs incurred by the property owner in connection with the complaint.	No provision.
	Fiscal effect: Minimal.	
TAXCD82 Property tax abatement - churches		
	Section: 757.70	
No provision.	Permits certain churches to apply, within one year of the provision's effective date, for an abatement of delinquent property taxes on property owned by the churches without regard to the regular payment limitations imposed by current law.	No provision.
	Fiscal effect: Decreases property tax collections by an amount that depends on the value of abated taxes, interest, and penalties, and whether or not said amounts would have been paid otherwise.	

Executive	As Passed By House	In Senate Finance
TAXCD81 Property tax abatement - municipalities and townships		
No provision.	Section: 757.80 Permits a municipal corporation or township to apply, within one year of the provision's effective date, for an abatement of delinquent property taxes on property owned by the municipality or township without regard to the regular payment limitations imposed by current law. Fiscal effect: Decreases property tax collections by an amount that depends on the value of abated taxes, interest, and penalties, and whether or not said amounts would have been paid otherwise.	No provision.
<u>Appropriation Language</u>		
TAXCD63 Tax refunds		
Section: 409.20 Requires Fund 4250 ALI 110635, Tax Refunds, to be used to pay refunds. Appropriates additional amounts if needed for this purpose.	Section: 409.20 Same as the Executive.	Section: 409.20 Same as the Executive.
TAXCD64 Vendor's license payments		
Section: 409.20 Requires Fund 5CZ0 ALI 110631, Vendor's License Application, to be used to make vendor license fee payments to county auditors. Appropriates additional amounts if necessary to make such payments.	Section: 409.20 Same as the Executive.	Section: 409.20 Same as the Executive.
TAXCD65 International registration plan administration		
Section: 409.20 Requires Fund 4C60 ALI 110616, International Registration Plan Administration, to be used for audits of persons with vehicles registered under the International Registration Plan.	Section: 409.20 Same as the Executive.	Section: 409.20 Same as the Executive.

Executive	As Passed By House	In Senate Finance
<div>TAXCD66 Travel expenses for the streamlined sales tax project</div> <div>Section: 409.20</div> <div>Allows the Tax Commissioner to disburse available funds from Fund 4350 ALI 110607, Local Tax Administration, for paying travel expenses incurred by members of Ohio's delegation to the Streamlined Sales Tax Project. Requires any such reimbursements to be done in accordance with applicable state laws and guidelines.</div>	<div>Section: 409.20</div> <div>Same as the Executive.</div>	<div>Section: 409.20</div> <div>Same as the Executive.</div>
<div>TAXCD67 Tobacco settlement enforcement</div> <div>Section: 409.20</div> <div>Requires GRF ALI 110404, Tobacco Settlement Enforcement, to be used by the Tax Commissioner to pay tobacco enforcement costs related to the purchase and use of tax stamps.</div>	<div>Section: 409.20</div> <div>Same as the Executive.</div>	<div>Section: 409.20</div> <div>Same as the Executive.</div>
<div>TAXCD68 Ohio tax system support fund</div> <div>Section: 409.20</div> <div>Requires Fund 5ZA0 ALI 110650, Ohio Tax System Operating Expenses, to be used to pay costs incurred to maintain and support the Ohio Tax System. Requires TAX to submit a plan requesting the OBM Director to transfer necessary cash to the Ohio Tax System Support Fund (Fund 5ZA0) from any fund used by TAX otherwise allowable under state or federal law, except the GRF. Authorizes the OBM director to make such transfers and limits total transfers into Fund 5ZA0 to \$15,000,000 during the biennium.</div>	<div>Section: 409.20</div> <div>Same as the Executive.</div>	<div>Section: 409.20</div> <div>Same as the Executive.</div>

Executive	As Passed By House	In Senate Finance
<div><div>TAXCD69 Miscellaneous Tax Receipts</div><div>Section: 409.20</div><div>Requires Fund R011 ALI 110612, Miscellaneous Tax Receipts, to be used to hold miscellaneous tax payments received by the Tax Commissioner until the appropriate account or fund is identified and the money can be transferred for the identified purpose. Appropriates additional amounts if needed for this purpose.</div></div>	<div><div>Section: 409.20</div><div>Same as the Executive.</div></div>	<div><div>Section: 409.20</div><div>Same as the Executive.</div></div>

Executive	As Passed By House	In Senate Finance
DASCD29 Next Generation 9-1-1 access fee		
R.C. 128.412, (repealed)	R.C. 128.41, 128.412 (repealed)	R.C. 128.41, 128.412 (repealed)
Repeals the provision of law that would, beginning October 1, 2025, lower the Next Generation 9-1-1 access fee applied to certain communication services in the state from \$0.40 to \$0.25.	Same as the Executive.	Same as the Executive.
No provision.	Increases the monthly Next Generation 9-1-1 access fee from \$0.40 to \$0.60.	Same as the House.
Fiscal effect: Next Generation 9-1-1 access fees are deposited to the credit of several funds used for establishing and administering the state's Next Generation 9-1-1 system. This change will result in an increase in revenue each of these funds would otherwise receive after October 1, 2025.	Fiscal effect: Increase in revenue totaling several millions of dollars per year.	Fiscal effect: Same as the House.

Executive	As Passed By House	In Senate Finance
COMCD39 Low alcohol coolers		
	R.C. 4301.01, 4301.43, 4301.432, 4303.05	
No provision.	Expands the products that a mixed beverage manufacturer (A-4 permit) may manufacture and sell to alcohol retailers and distributors to include low-alcohol coolers.	No provision.
No provision.	Defines low-alcohol coolers as bottled and prepared cordials, cocktails, and highballs to which all of the following apply: (1) they are obtained by mixing any type of spirituous liquor with, or over, nonalcoholic beverages, flavoring, or coloring; (2) as a completed product, they contain between 0.5% of alcohol by volume (ABV) and 10% of ABV; and (3) they are sold only in packages of four to twelve single-serve containers with each container 16 ozs. in size.	No provision.
No provision.	Taxes low-alcohol coolers at \$0.35 per gallon, a reduction from the \$1.20 per gallon excise rate currently charged for mixed beverages, generally. Fiscal effect: Reduces receipts from the alcoholic beverage tax by an estimated \$3.1 million in FY 2026 and \$3.6 million in FY 2027, based on current trends in consumption.	No provision.

Executive	As Passed By House	In Senate Finance
DEVCD32 Welcome Home Ohio Program		
Section: 259.30	R.C. 122.631, 122.632, 122.633, Section 259.30	R.C. 122.631, 122.632, 122.633, Section 259.30
No provision.	Adds certain "qualified nonprofit developers" as eligible applicants for grants to purchase or rehabilitate residential property under the Welcome Home Ohio Program (WHO).	Same as the House.
No provision.	Extends the WHO tax credit from the end of FY 2025 to the through the end of FY 2027, and caps the total amount of credits awarded in the biennium at \$20 million.	Same as the House.
No provision.	Increases the amount of the WHO tax credit from one-third of the construction and rehabilitation costs to 90% of such costs.	Same as the House.
No provision.	No provision.	Requires applicants for WHO tax credits to hold until maturity the note and mortgage, on an interest free loan, for any home that is the subject of the application.
No provision.	No provision.	Transfers liability for a penalty imposed when purchasers of homes that were the basis of a WHO Program tax credit do not maintain ownership and occupancy for three years or sell to a buyer with more than the maximum income level from the buyer to the recipient of the tax credit.
No provision.	Increases the amount by which penalties are reduced annually from one-twentieth to one-third of the total amount of tax credit awarded for each year the original or subsequent buyer with a qualifying income resided in the home.	Same as the House regarding WHO grants but removes the increase in penalty for tax credits.
No provision.	No provision.	Allows recipients of WHO Program tax credits to avoid penalties for a buyer's failure to abide by the occupancy and resale restrictions by reacquiring the home and reselling it to new qualified buyers within twelve months, provided several conditions are met.
No provision.	No provision.	Allows the DEV Director to waive penalties for hardship faced by a home buyer who does not abide by the occupancy and resale restrictions of the WHO tax credit program.

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Allows applicants for WHO Program tax credits to sell homes that are the subject of applications under any terms not in conflict with the authorizing legislation.
No provision.	Raises the income eligibility threshold to purchase WHO-funded property from 80% to 120% of the median income of the county in which the property is located.	Same as the House.
No provision.	Increases the amount for which WHO-funded homes may be sold from \$180,000 to \$220,000.	Same as the House.
No provision.	Allows WHO funds to be used to acquire or rehabilitate manufactured homes.	Same as the House.
No provision.	Decreases the minimum square footage WHO-funded units in a multi-unit property from 1,000 to 800 square feet.	Same as the House.
No provision.	Requires, if grant funds are used to construct or rehabilitate a unit in a multi-unit property, that no portion of the funds are used to construct or rehabilitate portions of the building that are for nonresidential uses, except for common areas used by the occupants of the residential units and improvements that serve both the residential units and the other portions of the building.	Same as the House.
No provision.	Increases the maximum grant for land banks and qualified nonprofit developers to construct or rehabilitate qualifying residential property from \$30,000 per home to \$100,000 per home.	Same as the House.
No provision.	Caps the grant amount for land banks and qualified nonprofit developers to acquire qualifying residential property at \$100,000 per home.	Same as the House.
No provision.	Allows up to \$2,000 in each WHO grant to be used to fund the financial literacy counseling that grant recipients are required, under continuing law, to provide to purchasers of the property.	Same as the House.

Executive	As Passed By House	In Senate Finance
No provision.	Requires that the counseling be provided over six months, rather than one year.	Same as the House but clarifies that financial literacy counseling is to be provided before or in the application for a WHO Program tax credit.
No provision.	Requires such counseling to be provided by a "qualifying counseling provider," meaning an individual, business, nonprofit organization, or political subdivision that is licensed, certified, or authorized to provide homeownership counseling and financial literacy as one of its primary functions, including housing counselors certified by the U.S. Department of Housing and Urban Development or the Ohio Housing Finance Agency.	Same as the House.
No provision.	Reduces from 5 years to 3 years the amount of time the purchaser of a WHO-funded home must agree to occupy the home as a primary residence and not rent it to any other person.	Same as the House.
No provision.	Reduces from 20 years to 15 years the amount of time the purchaser of a WHO-funded home must agree to not sell the home to anyone whose income meets the WHO eligibility thresholds.	Replaces the House provision with a new provision that allows a purchaser of a WHO -funded home to sell it back to the developer.
No provision.	Allows a grant or tax credit recipient to include in the deed restriction a right of first refusal to repurchase the property in order to ensure that subsequent purchasers meet the income eligibility thresholds.	Replaces the House provision on WHO tax credits with one that requires that the homes be sold with a twenty-year restrictive covenant, with the same income limitations, that is conditional and recorded only upon award of a tax credit and names DEV as a third-party beneficiary and allows rights of first refusal by contract.
No provision.	Requires the Director to adopt rules to determine the value of qualifying residential property located in a building with other uses and the total value of the building.	Same as the House for WHO grants but does not make this requirement for the WHO tax credit program.

Executive	As Passed By House	In Senate Finance
No provision.	Requires a land bank or qualified nonprofit developer to use profits derived from the sale of qualifying residential property on which grant funds are spent for the land bank's land reutilization program or the qualified nonprofit developer's housing program.	Same as the House.
Requires Fund 5AP1 ALI 1956H3, Welcome Home Ohio Program, to be used for providing grants under the Welcome Home Ohio Program.	Same as the Executive.	Same as the Executive.
Earmarks \$20,000,000 in FY 2026 to be allocated to land banks to purchase residential property at foreclosure sales.	Same as the Executive but, increases the earmark to \$22,812,500 in each fiscal year.	Same as the House.
Earmarks \$20,000,000 in FY 2026 to be allocated to rehabilitate or construct residential property for income-restricted owners.	Same as the Executive but, increases the earmark to \$22,812,500 in each fiscal year.	Same as the House.
No provision.	Requires that the OBM Director transfer \$50,000,000 cash in FY 2026 from the Local Government Tangible Property Tax Replacement Fund (Fund 7081) to the Welcome Home Ohio Fund (Fund 5AP1).	Same as the House.
Fiscal effect: The bill funds \$40,000,000 in grants in FY 2026.	Fiscal effect: The bill funds \$45,625,000 in grants in each fiscal year. The tax credit provision could reduce tax revenues by up to \$20,000,000 in the next biennium, but actual revenue loss could be lower than that based on the current biennium’s experience. Only a small fraction of the \$50,000,000 in WHO tax credits available during the FY 2024-FY 2025 biennium have been awarded, which could either signal a lack of demand or a long project completion timeline. Developers may only apply to DEV for a tax credit certificate after the rehabilitation or construction of a qualifying residential property is complete, and the property was sold to someone with qualifying income for the individual's or individuals' occupancy. If there has been a lack of demand, this provision's changes could lead to an increase in demand and more credits being issued.	Fiscal effect: Same as the House.

Executive	As Passed By House	In Senate Finance
DEVCD12 Film and theater tax credit award process R.C. 122.85 Replaces the two-round process for awarding motion-picture and Broadway theatrical production tax credits where half the fiscal year maximum is reserved for each round with one that uses a ranking process to make awards, considers applicants on a rolling basis, while retaining a priority for a TV series or miniseries.	R.C. 122.85 Same as the Executive.	R.C. 122.85 Same as the Executive.
DEVCD41 Demolition and Site Revitalization Section: 259.30 Requires Fund 5YF0 ALI 1956A3, Demolition and Site Revitalization, to be used for grants and administrative costs under the Building Demolition and Site Revitalization Program. No provision. No provision.	Section: 259.30 Same as the Executive. Reappropriates the unexpended, unencumbered balance of Fund 5YF0 ALI 1956A3, Demolition and Site Revitalization, remaining at the end of FY 2026 to FY 2027. Requires the OBM Director to transfer \$20,000,000 cash in each fiscal year from the Local Government Tangible Property Tax Replacement Fund (Fund 7081) to the Building Demolition and Site Revitalization Fund (Fund 5YF0).	Section: 259.30 Same as the Executive. Same as the House. Same as the House.

Executive	As Passed By House	In Senate Finance
School Funding		
EDUCD26 Traditional school district funding formula		
R.C. 3317.022, 3317.012, 3317.014, 3317.016, 3317.017, 3317.018, 3317.019, 3317.02, 3317.021, 3317.0212, 3317.0215, 3317.0217, 3317.0218, 3317.051, 3317.25, Sections 265.220, 265.230, 265.450	R.C. 3317.022, 3317.012, 3317.014, 3317.016, 3317.017, 3317.018, 3317.019, 3317.02, 3317.021, 3317.0212, 3317.0215, 3317.0217, 3317.0218 (repealed), 3317.051, 3317.25, Sections 265.220, 265.230, 265.235, 265.450	R.C. 3317.022, 3317.012, 3317.014, 3317.016, 3317.017, 3317.018, 3317.019, 3317.02, 3317.021, 3317.0212, 3317.0215, 3317.0217, 3317.0218 (repealed), 3317.051, 3317.25, Sections 265.215, 265.220, 265.230, 265.237, 265.450
Extends the operation of the school financing system established by H.B. 110 of the 134th General Assembly to FY 2026 and FY 2027, but makes the following changes for traditional school districts:	Same as the Executive, but makes the following changes and uses the foundation aid calculations only for purposes of calculating a district's "temporary foundation funding" described below:	Same as the Executive, but makes the following changes for traditional school districts:
(1) Requires the use of the FY 2024 statewide average base cost per pupil in FY 2026 and FY 2027.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Requires the use of the FY 2024 statewide average career-technical base cost per pupil in FY 2026 and FY 2027.	(2) Same as the Executive.	(2) Same as the Executive.
(3) Requires DEW to calculate a district's building leadership support base cost using the number of school buildings in the district for the preceding fiscal year.	(3) Same as the Executive.	(3) Same as the Executive.
(4) No provision.	(4) No provision.	(4) Requires DEW, for FY 2026 and FY 2027, to calculate a district's disadvantaged pupil impact aid (DPIA) by using a weighted number of economically disadvantaged students equal to the sum of (a) the number of economically disadvantaged students reported for the district for FY 2025, as of June 1, 2025, multiplied by 75% for FY 2026 and 65% for FY 2027, and (b) the number of directly certified economically disadvantaged students for the fiscal year multiplied by 25% for FY 2026 and 35% for FY 2027.
(5) Eliminates the payment of school district gifted professional development funds.	(5) Same as the Executive.	(5) Same as the Executive.

Executive	As Passed By House	In Senate Finance
(6) Increases the general phase-in percentage and disadvantaged pupil impact aid (DPIA) phase-in percentage from 66.67% in FY 2025 to 83.33% in FY 2026 and 100% in FY 2027.	(6) Same as the Executive.	(6) Same as the Executive.
(7) No provision.	(7) Eliminates supplemental targeted assistance beginning in FY 2026.	(7) Same as the House.
(8) Increases the minimum transportation state share percentage from 41.67% in FY 2025 to 45.83% in FY 2026 and 50% in FY 2027.	(8) Same as the Executive.	(8) Same as the Executive.
(9) Requires DEW to use data from the previous fiscal year to establish the target number of qualifying riders per bus for each traditional school district.	(9) Same as the Executive.	(9) Same as the Executive.
(10) Extends the payment of temporary transitional aid to school districts based on FY 2020 funding bases to FY 2026 and FY 2027, but decreases the bases to 95% of FY 2020 amounts in FY 2026 and 90% of FY 2020 amounts in FY 2027.	(10) Same as the Executive.	(10) Same as the Executive, but increases the base percentages to 100% of FY 2020 amounts in each fiscal year.
(11) Extends the payment of temporary transitional aid for transportation to school districts based on FY 2020 funding bases to FY 2026 and FY 2027, but decreases the bases to 95% of FY 2020 amounts in FY 2026 and 90% of FY 2020 amounts in FY 2027.	(11) Same as the Executive.	(11) Same as the Executive, but increases the base percentages to 100% of FY 2020 amounts in each fiscal year.
(12) Extends the payment of a formula transition supplement to school districts based on FY 2021 funding bases to FY 2026 and FY 2027, but decreases the bases to 95% of FY 2021 amounts in FY 2026 and 90% of FY 2021 amounts in FY 2027.	(12) Same as the Executive.	(12) Same as the Executive, but increases the base percentages to 100% of FY 2021 amounts in each fiscal year.
(13) Requires the Tax Commissioner to certify the median, instead of the total, federal adjusted gross income (FAGI) of a school district's residents for use by DEW in making computations for the district.	(13) Same as the Executive.	(13) Same as the Executive.

Executive	As Passed By House	In Senate Finance
(14) Extends to FY 2026 and FY 2027 the requirement for DEW to calculate base costs for traditional school districts based on the sum of the enrolled ADM of every district that reported that data.	(14) Same as the Executive.	(14) Same as the Executive.
Requires, generally, that calculations for FY 2028 and each fiscal year thereafter be determined by the General Assembly.	Same as the Executive.	Same as the Executive.
No provision.	Prohibits DEW from generally making payments under the public school financing system for FY 2026 and FY 2027 and, instead, requires DEW to pay each traditional school district an amount of "temporary foundation funding" in each of those fiscal years equal to the sum of:	No provision.
(1) No provision.	(1) The district's state foundation aid, less supplemental targeted assistance, for FY 2025 and	(1) No provision.
(2) No provision.	(2) An additional amount equal to 50% of the difference between the district's state foundation aid for the fiscal year and the district's state foundation aid, less supplemental targeted assistance, for FY 2025, if the difference is positive (a district's "state foundation aid" for FY 2026 and FY 2027 is the sum of the district's state core foundation funding, transportation funding, temporary transitional aid, temporary transitional transportation aid, and formula transition supplement, excluding the district's supplemental targeted assistance).	(2) No provision.
No provision.	Provides an additional payment in FY 2026 and FY 2027 that guarantees a district's temporary foundation funding does not fall below its FY 2025 foundation aid, including supplemental targeted assistance.	No provision.

Executive	As Passed By House	In Senate Finance
No provision.	Provides an enrollment growth supplement in FY 2026 and FY 2027 to districts whose enrolled ADM grew by at least 3% between FY 2022 and FY 2025 for the FY 2026 payment, and between FY 2023 and FY 2026 for the FY 2027 payment. Calculates the payment as equal to a district's current year enrolled ADM times: (a) \$150 in FY 2026 and \$200 in FY 2027 for districts whose enrolled ADM grew by at least 3% but no more than 5%, (b) \$100 in FY 2026 and \$150 in FY 2027 for districts whose enrolled ADM grew by more than 5% but no more than 10%, and (c) \$50 in FY 2026 and \$100 in FY 2027 for districts whose enrolled ADM grew by more than 10%.	Same as the House, but calculates the payment as the product of a district's current year enrolled ADM and (a) \$225 in FY 2026 for districts whose enrolled ADM grew by at least 5%, and (b) \$250 in FY 2027 for districts whose enrolled ADM grew by at least 3%.
No provision.	No provision.	Provides a performance supplement in FY 2026 and FY 2027 to districts that received any of the following on the state report card for the 2023-2024 school year: (a) an overall performance rating of four or more stars, (b) a performance rating of three or more stars on the Progress component, or (c) a higher performance rating on the Progress component than the district received for that component on its 2022-2023 report card. Calculates the payment as equal to a district's current year enrolled ADM times \$26 times the greater of the number of stars the district received for its overall performance rating or its Progress component rating on the state report card for the 2023-2024 school year.
No provision.	Provides a base funding supplement in FY 2026 and FY 2027 equal to a district's enrolled ADM for the fiscal year times \$20 in FY 2026 and \$30 in FY 2027.	No provision.
No provision.	Requires DEW, with regard to various payments outside and calculations outside of the school financing system for FY 2026 and FY 2027, to (1) use the FY 2024 statewide average base cost per pupil and (2) calculate each district's state share percentage for those fiscal years.	No provision.

Executive	As Passed By House	In Senate Finance
No provision.	Requires DEW, in FY 2026 and FY 2027, to withhold from a traditional district's temporary foundation funding payments an amount for the threshold cost pool for exceptionally high cost special education students that is equal to the amount it withheld from the district's payments for that purpose for FY 2025.	No provision.
No provision.	Requires DEW to determine and notify each district the amount of funding the Department paid in FY 2025 to the district under the foundation formula for that year for (a) special education funding, excluding threshold cost supplement funds withheld from the district's funding under continuing law, (b) disadvantaged pupil impact aid, (c) English learner funding, (d) gifted funds, excluding gifted professional development funds, (e) career-technical education and career-technical associated services funding, and (f) student wellness and success funding. Requires, for FY 2026 and FY 2027, that each district, using the temporary foundation funding it receives, to spend at least the amount DEW determined in each of these categories in FY 2025, subject to any restrictions regarding how the funding must be spent.	No provision.
No provision.	Requires DEW, when required by law to deduct or withhold funds from state payments for a traditional school district for FY 2026 or FY 2027, to deduct those funds from the temporary foundation funding paid to that district.	No provision.
Fiscal effect: The estimated allocation of foundation aid for traditional school districts is \$8.09 billion in FY 2026 and \$8.05 billion in FY 2027.	Fiscal effect: Increases the estimated allocation of funding to traditional school districts by \$132.4 million in FY 2026, to \$8.22 billion, and by \$250.9 million in FY 2027, to \$8.30 billion, compared to the executive proposal.	Fiscal effect: Increases the estimated allocation of funding to traditional school districts by \$1.0 million in FY 2026, to \$8.22 billion, and by \$13.2 million in FY 2027, to \$8.31 billion, compared to the House.

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.	
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).	
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.	
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.	
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.	

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
DOHCD26 Lead abatement tax credit		
R.C. 3742.50	R.C. 3742.50	
Increases to \$50,000 (from \$10,000) the maximum amount of the tax credit that can be issued by the ODH Director for lead abatement.	Same as the Executive.	No provision.
Fiscal effect: May increase the amount of individual tax credits issued. However, current law limiting the total amount of tax credit certificates issued to \$5.0 million in a fiscal year remains unchanged.	Fiscal effect: Same as the Executive.	

Executive		As Passed By House		In Senate Finance	
LOTCD3	Withholding from gambling winnings				
R.C.	718.031, 3121.441, 3123.89-3123.90, 3770.071-3770.075, 3770.10, 3770.25, 3775.16, 5747.062-5747.064, Section 801.120	R.C.	718.031, 3121.441, 3123.89-3123.90, 3770.071-3770.075, 3770.10, 3770.25, 3775.16, 5747.062-5747.064, Section 801.120	R.C.	718.031, 3121.441, 3123.89-3123.90, 3770.071-3770.075, 3770.10, 3770.25, 3775.16, 5747.062-5747.064, Section 801.120
Changes, beginning on January 1, 2026, who is responsible for withholding certain required amounts from gambling winnings before paying the winner as follows:		Same as the Executive.		Same as the Executive.	
(1) LOT is responsible instead of the sports gaming proprietor for lottery sports gaming conducted on a terminal that also offers other lottery games;		Same as the Executive.		Same as the Executive.	
(2) The sports gaming proprietor or LOT, as applicable, is responsible instead of the video lottery sales agent for lottery sports gaming conducted in a racino.		Same as the Executive.		Same as the Executive.	
(3) Clarifies that the video lottery sales agent who operates a racino is responsible instead of LOT for video lottery terminal (VLT) gaming.		Same as the Executive.		Same as the Executive.	
Fiscal effect: May create administrative efficiencies.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	

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.

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.

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.

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.

Department of Taxation			Main Operating Appropriations Bill H.B. 96		
Executive		As Passed By House		In Senate Finance	
RDFCD1	Local Government allocations				
R.C.	131.51, Section 387.20	R.C.	131.51, Section 387.20	R.C.	131.51, Section 387.20
Increases the Local Government Fund (LGF; Fund 7069) shares of monthly General Revenue Fund tax revenue from 1.7% to 1.75%.		Same as the Executive.		Same as the Executive.	
Fiscal effect: The Executive estimates additional transfers from the GRF to LGF of \$15 million in FY 2026 and \$16 million in FY 2027.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
RDFCD2	Public Library Fund allocations				
R.C.	131.51, Section 387.20	R.C.	131.51	R.C.	131.51
Increases the Public Library Fund (PLF; Fund 7065) shares of monthly GRF tax revenue from 1.7% to 1.75%.		Replaces the Executive provision with one under which the PLF receives, instead of a share of monthly GRF tax revenue, a monthly cash transfer from the GRF in an amount equal to 1/12 of the total PLF appropriation for the fiscal year.		Same as the House.	
Fiscal effect: The Executive estimates additional transfers from the GRF to PLF of \$15 million in FY 2026 and \$16 million in FY 2027. Total appropriations are \$531,700,000 in FY 2026 and \$549,100,000 in FY 2027 in Fund 7065 ALI 110965, Public Library Fund.		Fiscal effect: The bill appropriates \$490,000,000 in FY 2026 and \$500,000,000 to PLF ALI 110965, Public Library Fund.		Fiscal effect: Same as the House.	
RDFCD11	Homestead exemptions: increase and expansion				
No provision.		No provision.		R.C.	323.152, 4503.065, Sections 387.10, 757.130
				Increases the reduction amount of the standard property tax homestead exemption from \$28,000 to \$32,000 and of the enhanced homestead exemptions for disabled veterans and the surviving spouse of a public service officer killed in the line of duty from \$56,000 to \$59,000.	
No provision.		No provision.		Increases the income threshold to qualify for the standard homestead exemption from \$40,000 to \$42,500 for property taxes generally payable in calendar year 2026.	

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	<p>Suspends the annual inflation adjustments TAX is required to make to the income threshold and reduction amounts for tax years 2025 and 2026 (or tax years 2026 and 2027 for manufactured home taxes).</p> <p>Fiscal effect: Increases GRF spending by \$18.1 million in FY 2026 and \$30.2 million in FY 2027. The bill increases appropriation item GRF ALI 110908, Property Tax Reimbursement – Local Government, by \$6,300,000 in FY 2026 and \$10,600,000 in FY 2027, and increases GRF ALI 200903, Property Tax Reimbursement – Education, by \$11,800,000 in FY 2026 and \$19,600,000 in FY 2027.</p>
RDFCD10 Local government fund reductions for traffic cameras	R.C. 5747.502	R.C. 5747.502
No provision.	<p>Terminates local government fund reductions for townships and counties that previously employed traffic cameras to issue citations.</p> <p>Fiscal effect: Three townships would otherwise see their LGF amounts reduced in FY 2026 and years thereafter by roughly \$15 million, based on their traffic camera fines collected through FY 2025. Townships and counties were prohibited from employing traffic cameras under H.B. 54, the transportation budget of the 136th GA.</p>	<p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>

Executive	As Passed By House	In Senate Finance
DOTCD69 Ohio Airport Improvement Program	R.C. 4561.03, 5736.02, 5736.04, 5736.13; Section 411.30	
No provision.	Creates the Ohio Airport Improvement Program to finance airport improvements for publicly owned, public-use airports in Ohio.	No provision.
No provision.	Dedicates the portion of Petroleum Activity Tax (PAT) receipts derived from the sale of aircraft fuel to the Ohio Airport Improvement Program Fund (Fund 5CN1) created in the bill to support the program.	No provision.
No provision.	Requires that Fund 5CN1 ALI 777628, Ohio Airport Improvement Program, be used to administer the Ohio Airport Improvement Program. Reappropriates the available balance of the ALI at the end of FY 2026 for the same purpose in FY 2027.	No provision.
	Fiscal effect: The bill appropriates \$4,650,000 each fiscal year for the program, the amounts that DOT estimates would come from the aviation fuel-related portion of PAT receipts.	