

Executive

As Reported By House Finance

**DEVCD56 Tourism attractions, professional sports facilities, and related economic development**

**R.C. 122.14, 166.01, 166.02, 166.12, 166.17**

No provision.

Expands the purposes of the existing Roadwork Development Fund to include funding: (1) construction, reconstruction, maintenance, or repair of public roads that provide or improve access to professional sports facilities; (2) improvements that provide or enhance access to tourism attractions and professional sports facilities; and (3) improvements associated with the retail and residential components that are a part of a tourism attraction or professional sports facility.

No provision.

Expands the purposes of the existing Facilities Establishment Fund (Fund 7037) to include allowing loans through the fund to persons engaged in developing tourism attractions and professional sports facilities.

No provision.

Removes the current law exclusion of point-of-final-purchase retail facilities as eligible projects for purposes of the Facilities Establishment Fund and its associated programs.

**Fiscal effect: H.B. 54, the FY 2026-FY 2027 transportation budget, provides \$15.2 million in each fiscal year for roadwork development project grants from Fund 4W00. This provision expands the eligible uses of grants from Fund 4W00 and loans from Fund 7037.**

**DEVCD11 Computer data center tax exemption application**

**R.C. 122.175**

Removes the OBM Director as one of the recipients, forwarded by the Tax Credit Authority, of copies of an application for a complete or partial tax exemption for a taxpayer who proposes a capital improvement project for an eligible computer data center.

**Fiscal effect: None.**

**R.C. 122.175**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**DEVCD24 TechCred Program**

**Section: 259.20**

Requires GRF ALI 195556, TechCred Program, to be used for the TechCred Program and the Individual Microcredential Assistance Program (IMAP).

**R.C. 122.1710, 122.1712, 122.1713, Sections 259.20, 701.50**

Same as the Executive.

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No provision.

Creates the Institutional Platinum Provider Program (IPPP) for state institutions of higher of education participating in the IMAP under which institutions receive advance payment to train individuals to earn a microcredential. Increases from \$500,000 to \$1,000,000 the total advance payment or reimbursement amount an institution participating in IPPP may receive in a fiscal year.

No provision.

Creates the Platinum Provider Program for Ohio technical centers, state institutions of higher education, and private businesses or institutions participating in IMAP under which an eligible participant may receive one or more advance payments to train individuals to earn a microcredential.

**Fiscal effect: The bill provides funding of \$25.2 million in each fiscal year for microcredential training under GRF ALI 195556, TechCred Program.**

**Fiscal effect: Same as the Executive.**

**DEVCD2 Residential Broadband Expansion Program**

**R.C. 122.4041**

Adjusts the criteria used to score applications for grants (maximum 300 points) under the Ohio Residential Broadband Expansion Program by giving one-half point for each residential address the eligible project will reach in unserved areas and one-quarter point for each residential address in underserved areas.

**R.C. 122.4041**

Same as the Executive.

**Fiscal effect: None.**

**Fiscal effect: Same as the Executive.**

**DEVCD5 Elimination of the Mortgage Insurance Fund**

**R.C. 122.451, 122.55, 122.56, 122.561, 122.57 (All repealed)**

Eliminates the Mortgage Insurance Fund and the corresponding authority of the DEV Director to insure mortgage payments on behalf of a person, partnership, corporation, or community improvement corporation using money from the Fund.

**R.C. 122.451, 122.55, 122.56, 122.561, 122.57 (All repealed)**

Same as the Executive.

Eliminates the Mortgage Guarantee Fund.

Same as the Executive.

Eliminates sinking fund requirements for certain funds received by the DEV Director.

Same as the Executive.

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DEVCD32 Welcome Home Ohio Program

Section: 259.30

R.C. 122.631, 122.632, 122.633, Sections 259.30, 512.10

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).

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.

No provision.

Increases the amount of the WHO tax credit from one-third of the construction and rehabilitation costs to 90% of such costs.

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.

No provision.

Increases the amount for which WHO-funded homes may be sold from \$180,000 to \$220,000.

No provision.

Allows WHO funds to be used to acquire or rehabilitate manufactured homes.

No provision.

Decreases the minimum square footage WHO-funded units in a multi-unit property from 1,000 to 800 square feet.

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.

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.

No provision.

Caps the grant amount for land banks and qualified nonprofit developers to acquire qualifying residential property at \$100,000 per home.

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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.
No provision.	Requires that the counseling be provided over six months, rather than one year.
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.
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.
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.
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.
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.
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.
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.
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.

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Earmarks \$20,000,000 in FY 2026 to be allocated to rehabilitate or construct residential property for income-restricted owners.

No provision.

**Fiscal effect: The bill funds \$40,000,000 in grants in FY 2026.**

Same as the Executive but, increases the earmark to \$22,812,500 in each fiscal year.

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).

**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.**

DEVCD63 Housing Accelerator Grants

No provision.

No provision.

R.C. 122.634, Section 259.20

Establishes a grant program to be administered by the Department of Development for townships and municipal corporations that adopt and implement at least three pro-housing policies as defined by the bill.

Requires GRF ALI 1954A6, Housing Accelerator, to be used for the housing development incentive grants. Reappropriates the unexpended, unencumbered amount at the end of FY 2026 for use in FY 2027.

**Fiscal effect: The bill provides funding of \$2.5 million each fiscal year for grants under the program.**

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**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.

**Fiscal effect: None.**

R.C. 122.85

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**DEVCD3 State private activity bond ceiling and fund**

R.C. 122.97

Grants the DEV Director authority to allocate Ohio's volume ceiling on state private activity bonds established under federal income tax law.

Requires the Director to adopt rules governing the administration of the volume ceiling, including an allocation formula.

Establishes a custodial fund consisting of fees paid by issuers receiving volume ceiling allocations and provides that the fund may be used to pay DEV's costs in administering Ohio's volume ceiling.

**Fiscal effect: None. Codifies existing practice and rules. Fees are already deposited into the Volume Cap Administration Fund (Fund 6170).**

R.C. 122.97

Same as the Executive.

Same as the Executive.

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**DEVCD6 Automated Clearing House Payments Fund**

R.C. 166.36

Creates the Automated Clearing House Payments Fund, a custodial fund consisting of regular loan repayments and fees by ACH transfer for loans made from loan programs administered by the DEV Director.

R.C. 166.36

Same as the Executive.

**DEVCD7 Enterprise Bond Retirement Fund**

R.C. 166.37

Creates the Enterprise Bond Retirement Fund, a custodial fund consisting of repayments, fees, and other money attributable to loans made by the DEV Director from the Facilities Establishment Fund.

R.C. 166.37

Same as the Executive.

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**DEVCD8 Regional Loan Escrow Fund**

**R.C. 166.38**

Creates the Regional Loan Escrow Fund, a custodial fund consisting of all grants, gifts, contributions, and other money designated for or deposited in the Fund, and all repayments, fees, and other money attributable to loans made under the Regional 166 Loan Program.

**R.C. 166.38**

Same as the Executive.

**DEVCD57 Ohio Housing Trust Fund fees**

No provision.

**R.C. 319.63, 174.02, 317.36**

Removes the requirement that the designated share of Low- and Moderate-income Housing Trust Fund (Fund 6460) fees collected by county recorders be deposited into the Ohio Housing Trust Fund (Fund 6460).

No provision.

Requires that each county use Low- and Moderate-Income Housing Trust Fund fees for purposes determined by the appropriate county board of commissioners.

**Fiscal effect: Shifts revenue credited to Fund 6460 under the DEV budget to the counties in which the fees were collected. In FY 2023 and FY 2024, Fund 6460 collected approximately \$49.9 million and \$44.6 million respectively.**

**DEVCD9 Repeal of obsolete reports**

**R.C. 4928.06, 4928.57, 4928.581, 4928.582, 4928.583**

Repeals requirements for reports with due dates that have passed.

**R.C. 4928.06, 4928.57, 4928.581, 4928.582, 4928.583**

Same as the Executive.

**Fiscal effect: None.**

**Fiscal effect: Same as the Executive.**

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**DEVCD10 Expired revenue sources for Advanced Energy Fund**

R.C. 4928.61, 4928.34, 4928.62

Repeals the following obsolete provisions regarding Advanced Energy Fund revenue: (1) the expired temporary Advanced Energy Rider collected by electric distribution utilities and their remittance to the Advanced Energy Fund, (2) the 10-year limitation on remittance requirements for the temporary Advanced Energy Rider, (3) the quarterly remittance and timing requirements for revenues from (a) payments, repayments, and collections under the Advanced Energy Program and from Program income and (b) collections by an Ohio municipal electric utility or electric cooperative participating in the Advanced Energy Fund.

Repeals the obsolete requirements regarding the use of money collected in rates, as of October 5, 1999, for non-low-income customer energy efficiency programs.

**Fiscal effect: None.**

R.C. 4928.61, 4928.34, 4928.62

Same as the Executive.

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**DEVCD62 Helping Ohioans Stay in their Homes**

No provision.

**Section: 259.20**

Earmarks \$4,000,000 in each fiscal year under GRF ALI 195406, Helping Ohioans Stay in their Homes, to People Working Cooperatively for the Safe and Healthy at Home Initiative.

**DEVCD13 Coal Research and Development Program**

**Section: 259.20**

Requires GRF ALI 195402, Coal Research and Development Program, to be used for the operating expenses of the Community Services Division in support of the Ohio Coal Development Office.

**Section: 259.20**

Same as the Executive.



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**DEVCD14 Minority Business Development**

**Section: 259.20**

Requires GRF ALI 195405, Minority Business Development, to be used to support the activities of the Minority Business Development Division, including providing grants to local nonprofit organizations to support economic development activities that promote minority business development, in conjunction with local organizations funded through GRF ALI 195454, Small Business and Export Assistance.

**Section: 259.20**

Same as the Executive.

**DEVCD15 Business Development Services**

**Section: 259.20**

Requires GRF ALI 195415, Business Development Services, to be used for the operating expenses of the Office of Strategic Business Investments and the regional economic development offices.

**Section: 259.20**

Same as the Executive.

Earmarks \$1,800,000 in each fiscal year for Development Projects, Inc. for various Department of Defense- and aerospace industry-related workforce economic development activities.

Same as the Executive.

**DEVCD16 Redevelopment Assistance**

**Section: 259.20**

Requires GRF ALI 195426, Redevelopment Assistance, to be used to fund the costs of administering energy, redevelopment, and other revitalization programs that DEV may implement, and allows the ALI to be used to match federal grant funding.

**Section: 259.20**

Same as the Executive.

**DEVCD17 Technology Programs and Grants**

**Section: 259.20**

Requires GRF ALI 195453, Technology Programs and Grants, to be used for operating expenses incurred in administering the Ohio Third Frontier Programs and other technology focused programs that DEV may implement.

**Section: 259.20**

Same as the Executive.

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**DEVCD18 Small Business and Export Assistance**

**Section: 259.20**

Allows GRF ALI 195454, Small Business and Export Assistance, to be used to provide a range of business assistance, including grants to local organizations to support economic development activities that promote small business development, entrepreneurship, and exports of Ohio's goods and services, in conjunction with local organizations funded through GRF ALI 195405, Minority Business Development.

Requires the ALI to also be used to match grants from the U.S. Small Business Administration and other federal agencies.

**Section: 259.20**

Same as the Executive.

Same as the Executive.

**DEVCD19 Appalachia Assistance**

**Section: 259.20**

Allows GRF ALI 195455, Appalachia Assistance, to be used for (a) the administrative costs of planning and liaison activities for the Governor's Office of Appalachia; (b) financial assistance to projects in Ohio's Appalachian counties; (c) support of the four local development districts; (d) payment of dues for the Appalachian Regional Commission; and (e) as a match for federal funding received from the Appalachian Regional Commission.

Requires that programs funded through the ALI be identified and recommended by the local development districts and approved by the Governor's Office of Appalachia.

Requires DEV to conduct compliance and regulatory review of the programs recommended by the local development districts, and allows moneys allocated under the ALI to be used to fund projects including those designated by the local development districts as community investment and rapid response projects.

Earmarks \$210,000 in each fiscal year from the ALI to support the Ohio Valley Regional Development Commission.

Earmarks \$210,000 in each fiscal year from the ALI to support the Ohio Mid-Eastern Government Association.

**Section: 259.20**

Same as the Executive.

Same as the Executive.

Same as the Executive.

Same as the Executive.

Same as the Executive.

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Earmarks \$210,000 in each fiscal year from the ALI to support the Buckeye Hills Regional Council.

Same as the Executive.

Earmarks \$210,000 in each fiscal year from the ALI to support the Eastgate Regional Council of Governments.

Same as the Executive, but requires the earmark to be used to support the study and construction of oil and natural gas pipelines within Ashtabula, Columbiana, Mahoning, and Trumbull counties.

Requires the four local development districts receiving this funding to use the funds for the implementation and administration of programs and duties under the Governor's Office of Appalachia.

Same as the Executive.

Earmarks \$5,000,000 in each fiscal year from the ALI to support the Foundation for Appalachian Ohio.

Same as the Executive, but decreases the earmark to \$2,750,000.

Earmarks \$1,000,000 in each fiscal year from the ALI to support the Ohio University's Voinovich School of Leadership and Public Service.

Same as the Executive.

No provision.

Earmarks \$1,000,000 in each fiscal year to the Appalachian Ohio Manufacturers Coalition to create a workforce reentry pilot program in Meigs, Athens, Morgan, Noble, Monroe, and Washington counties for individuals who have graduated from behavioral health recovery programs. Requires the program to be jointly developed and administered with the Appalachian Children Coalition, in consultation with the Director of Mental Health and Addiction Services.

No provision.

Earmarks \$500,000 in each fiscal year for the Outdoor Recreation Council of Appalachia.

No provision.

Earmarks \$250,000 in each fiscal year for the FosterHub in Hocking County.

**DEVCD20 CDBG Operating Match**

**Section: 259.20**

**Section: 259.20**

Requires GRF ALI 195497, CDBG Operating Match, to be used as matching state funds for federal assistance received from HUD according to the requirements of the Community Development Block Grant Program.

Same as the Executive.

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**DEVCD21 BSD Federal Programs Match**

**Section: 259.20**

Requires GRF ALI 195499, BSD Federal Programs Match, to be used as matching state funds for grants from the U.S. Department of Commerce, National Institute of Standards and Technology Manufacturing Extension Partnership Program and Department of Defense APEX Accelerator Program, and other federal agencies. Requires the ALI to also be used for operating expenses of the Business Services Division.

**Section: 259.20**

Same as the Executive.

**DEVCD58 Local Development Projects**

No provision.

**Section: 259.20**

Makes the following earmarks of GRF ALI 195503, Local Development Projects:

(1) No provision.

(1) \$500,000 in each fiscal year for Baldwin Wallace University to expand the Northeast Ohio Flight Information Exchange (NEOFIX) and support development of flight information exchanges in other communities in Ohio.

(2) No provision.

(2) \$500,000 in FY 2026 for the Mahoning Valley Scrappers for stadium maintenance and improvements.

(3) No provision.

(3) \$500,000 in FY 2026 for NewBridge Cleveland Center for Arts and Technology to support at-risk adult learner healthcare professional certification and job placement.

(4) No provision.

(4) \$250,000 in each fiscal year for the Neighborhood Alliance to support the homeless shelter in Lorain County.

(5) No provision.

(5) \$250,000 in each fiscal year for the city of Coshocton for a water line extension serving Warsaw and the River View School.

(6) No provision.

(6) \$250,000 in each fiscal year for Freedom a la Cart to support workforce initiatives and programs for human trafficking survivors.

(7) No provision.

(7) \$125,000 in each fiscal year for the Buckeye Lake Region Corporation to support community development.

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(8) No provision.

(8) \$85,000 in FY 2026 for the Stark County Minority Business Association to support the development and operation of the Kirk Schuring Business Development Center and Innovation Hub.

(9) No provision.

(9) \$45,000 in FY 2026 to provide a \$15,000 grant for one fire department in each of Geauga, Lake, and Portage counties, selected by the DEV Director, for the installation of baby boxes.

(10) No provision.

(10) \$10,000 in FY 2026 for the Salem Worlds War Memorial Building Association to support the development of a job training center.

No provision.

(11) \$250,000 in FY 2026 for Boardman Township to provide matching funds for the flood mitigation assistance grant awarded to the township by the Federal Emergency Management Agency.

No provision.

(12) \$15,000 in FY 2026 for sidewalk improvements and repairs in the Village of Grand River.

**DEVCD22 Ohio-Israel Agricultural Initiative**

**Section: 259.20**

Requires that GRF ALI 195537, Ohio-Israel Agricultural Initiative, be used to support the Ohio-Israel Agricultural Initiative. Prohibits the use of this ALI for travel and entertainment expenses incurred under the initiative.

**Section: 259.20**

Same as the Executive.

**DEVCD23 Sector Partnership Networks**

**Section: 259.20**

Requires GRF ALI 195553, Industry Sector Partnerships, to be used for the Ohio Industry Sector Partnership Grant program.

**Section: 259.20**

Same as the Executive.

**DEVCD59 Workforce Development Grants**

No provision.

**Section: 259.20**

Earmarks \$400,000 in each fiscal year under GRF ALI 195595, Workforce Development Grants, to support the Ohio Oil and Gas Career Jumpstart Program at each of the following: (1) Apollo Career and Technical Center; (2) Mahoning Career and Technical Center; and (3) Washington County Career Center.

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**DEVCD25 General obligation bond debt service payments**

**Section: 259.25**

Requires GRF ALI 195901, Coal Research and Development General Obligation Bond Debt Service, to be used to pay all debt service and related financing costs in FY 2026 and FY 2027 for obligations issued to fund the Coal Research and Development Program.

Requires GRF ALI 195905, Third Frontier Research and Development General Obligation Bond Debt Service, to be used to pay all debt service and related financing costs in FY 2026 and FY 2027 for obligations issued to fund the Third Frontier Program.

**Section: 259.25**

Same as the Executive.

Same as the Executive.

**DEVCD26 Minority Business Bonding Fund**

**Section: 259.30**

Permits the DEV Director, upon the recommendation of the Minority Development Financing Advisory Board, to pledge up to \$10,000,000 in unclaimed funds in the biennium allocated to the Minority Business Bonding Program.

Permits any transfer of unclaimed funds from the Unclaimed Funds Trust Fund to the Minority Bonding Fund (Fund 4490), but requires the transfer to occur only after proceeds of the initial transfer of \$2,700,000 authorized by CEB have been used for that purpose.

Requires that any expenditures made to pay losses arising from the Minority Business Bonding Program be made from Fund 4490 ALI 195658, Minority Business Bonding Contingency, and appropriates such amounts.

**Section: 259.30**

Same as the Executive.

Same as the Executive.

Same as the Executive.

**DEVCD27 Business Assistance Program**

**Section: 259.30**

Requires Fund 4510 ALI 195649, Business Assistance Programs, to be used to cover the administrative expenses associated with the operation of loan incentives.

**Section: 259.30**

Same as the Executive.

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**DEVCD28 State Special Projects**

**Section: 259.30**

Permits the State Special Projects Fund (Fund 4F20) to be used for the deposit of funds from private utility companies and other miscellaneous state funds, and allows funds to be used to match federal funding and to support programs of the Community Services Division and Business Services Division.

**Section: 259.30**

Same as the Executive.

**DEVCD29 Minority Business Enterprise Loan**

**Section: 259.30**

Requires Fund 4W10 ALI 195646, Minority Business Enterprise Loan, to be used for awards under the Minority Business Enterprise Loan Program and to cover operating expenses of the Minority Business Development Division. Requires all repayments from the program to be credited to Fund 4W10.

**Section: 259.30**

Same as the Executive.

**DEVCD30 Broadband Pole Replacement and Undergrounding Program**

**Section: 259.30**

Requires Fund 5A11 ALI 1956G9, Broadband Pole Replacement and Undergrounding Program, to be used by DEV to support the Broadband Pole Replacement and Undergrounding Program.

**Section: 259.30**

Same as the Executive.

**DEVCD31 Transfer from the Broadband Pole Replacement and Undergrounding Program Fund to the Ohio Residential Broadband Expansion Grant Program Fund**

**Section: 259.30**

Transfers \$3,600,000 cash from the Broadband Pole Replacement and Undergrounding Program Fund (Fund 5A11) to the Ohio Residential Broadband Expansion Grant Program Fund (Fund 5GT0) in FY 2026.

**Section: 259.30**

Same as the Executive.

**DEVCD33 Ohio Housing Investment Opportunity Program**

**Section: 259.30, 515.20**

Requires Fund 5CH1 ALI 1956J2, Ohio Housing Investment Opportunity Program, be used to award grants and loans to local governments, or their designees, in rural counties and counties that border another state for housing development projects.

No provision.

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Designates eligible housing development project expenses to include: site acquisition, demolition, site remediation, wetland mitigation, or the extension or enhancement of sewer, water, gas, and electricity services.

No provision.

Allows non-housing development project costs associated with planning for housing demand to be an eligible expense with priority given to county-wide proposals.

No provision.

States that priority may be given to sites designated for housing development that have received funding under either the Brownfield Remediation Program or Building Demolition and Site Revitalization Program.

No provision.

Allows the Director of OBM to transfer up to \$100,000,000 cash in FY 2026 from the Expanded Sales Tax Holiday Fund (Fund 5AX1) to the Housing Investment Program Fund (Fund 5CH1).

No provision.

**DEVCD34 Advanced Energy Loan Programs**

**Section: 259.30**

Requires Fund 5M50 ALI 195660, Advanced Energy Loan Programs, to be used to provide financial assistance to customers for eligible advanced energy projects for residential, commercial, and industrial businesses; local governments; educational institutions; nonprofits; and agriculture customers. Allows the ALI to be used to match federal grant funding and to pay administrative costs of the program.

**Section: 259.30**

Same as the Executive.

**DEVCD35 Sports Events Grants**

**Section: 259.30**

Requires Fund 5UY0 ALI 195496, Sports Events Grants, to be used for grants under the Ohio Sports Event Grant Program.

**Section: 259.30**

Same as the Executive.

**DEVCD36 Women Owned Business Loan**

**Section: 259.30**

Requires Fund 5XH0 ALI 195632, Women Owned Business Loan, to be used to operate the Women Owned Business Loan Program.

**Section: 259.30**

Same as the Executive.



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**DEVCD37 Minority Business Development Loan Administration**

**Section: 259.30**

Requires Fund 5XH0 ALI 1956I1, Minority Business Development Loan Administration, to be used to operate the Women Owned Loan and Minority Business Micro-Loan Programs.

**Section: 259.30**

Same as the Executive.

**DEVCD38 Transfer from the State Small Business Credit Initiative Fund to the MBD Financial Assistance Fund**

**Section: 259.30**

Transfers \$5,000,000 cash in FY 2026 from the State Small Business Credit Initiative Fund (Fund 3FJ0) to the MBD Financial Assistance Fund (Fund 5XH0). Requires all repayments of loans issued under Fund 5XH0 to be credited to the fund.

**Section: 259.30**

Same as the Executive.

Requires the DEV Director, upon the completion of the original Collateral Enhancement Program, to certify to the OBM Director the remaining cash balance in the State Small Business Credit Initiative Fund (Fund 3FJ0). Allows the OBM Director to transfer the certified amount from Fund 3FJ0 to the MBD Financial Assistance Fund (Fund 5XH0).

Same as the Executive.

**DEVCD39 All Ohio Future Fund**

**Section: 259.30**

Requires Fund 5XM0 ALI 195576, All Ohio Future Fund, to be used for Fund 5XM0 purposes.

No provision.

**DEVCD40 Brownfield Remediation**

**Section: 259.30**

Requires Fund 5YE0 ALI 1956A2, Brownfield Remediation, to be used for grants and associated administrative costs for the Brownfield Remediation Program.

**Section: 259.30**

Same as the Executive.

No provision.

Limits spending on administrative costs under Fund 5YE0 ALI 1956A2, Brownfield Remediation, to 2.5% in each fiscal year.

No provision.

Requires the OBM Director to transfer \$250,000,000 cash from the All Ohio Future Fund (Fund 5XM0) to the Brownfield Remediation Fund (Fund 5YE0) in FY 2026.

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**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, 512.10**

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).

**DEVCD42 Volume Cap Administration**

**Section: 259.30**

Requires Fund 6170 ALI 195654, Volume Cap Administration, to be used for expenses related to the administration of the Volume Cap Program, and requires that revenues received by the Volume Cap Administration Fund (Fund 6170) consists of application fees, forfeited deposits, and interest earned from the custodial account held by the TOS.

**Section: 259.30**

Same as the Executive.

**DEVCD43 Development Operations**

**Section: 259.40**

Authorizes the DEV Director to assess DEV's divisions for the costs of central service operations, requires assessments to contain the characteristics of administrative ease and uniform application, and requires such payments to be credited to the Supportive Services Fund (Fund 1350) using an intrastate transfer voucher.

**Section: 259.40**

Same as the Executive.

Executive

As Reported By House Finance

**DEVCD44 Development Services Reimbursable Expenditures**

**Section: 259.40**

Requires Fund 6850 ALI 195636, Development Services Reimbursable Expenditures, to be used for reimbursable costs. Specifies that revenues to the General Reimbursement Fund (Fund 6850) consist of moneys charged for administrative costs that are not central service costs and repayment of loans, including the interest thereon, made from the Water and Sewer Fund (Fund 4440).

**Section: 259.40**

Same as the Executive.

**DEVCD45 Rural Industrial Park Loan Program**

**Section: 259.50**

Requires Fund 4Z60 ALI 195647, Rural Industrial Park Loan, to be used to award loans under the Rural Industrial Park Loan Program. Limits maximum awards to \$4,000,000.

**Section: 259.50**

Same as the Executive.

**DEVCD46 Transfers from the Research and Development Loan Fund to the Business Assistance Fund**

**Section: 259.50**

Permits the OBM Director to transfer up to \$3,000,000 cash in each fiscal year from the Research and Development Loan Fund (Fund 7010) to the Business Assistance Fund (4510).

**Section: 259.50**

Same as the Executive, but requires Controlling Board approval.

**DEVCD47 Capital Access Loan Program**

**Section: 259.50**

Requires Fund 5S90 ALI 195628, Capital Access Loan Program, to be used for operating, program, and administrative expenses of the Capital Access Loan Program, and requires program funds to be used to assist participating financial institutions in making program loans to eligible businesses that face barriers in accessing working capital and obtaining fixed-asset financing.

**Section: 259.50**

Same as the Executive.

Allows the OBM Director, with CEB approval, to transfer of up to \$1,000,000 cash in each fiscal year from the Minority Business Enterprise Loan Fund (Fund 4W10) to the Capital Access Loan Fund (Fund 5S90).

Same as the Executive.

Executive

As Reported By House Finance

**DEVCD48 Facilities Establishment**

**Section: 259.50**

Requires Fund 7037 ALI 195615, Facilities Establishment, to be used for the purposes of the Facilities Establishment Fund (Fund 7037) under Chapter 166.

Permits CEB, in the biennium, to authorize expenditures, in excess of the amount appropriated under Fund 7037 for purposes consistent with the law governing economic development programs. Appropriates the authorized amounts.

**Section: 259.50**

Same as the Executive.

Same as the Executive.

**DEVCD49 Third Frontier Operating Costs**

**Section: 259.60**

Requires Fund 7011 ALI 195686, Third Frontier Tax Exempt – Operating, and Fund 7014 ALI 195620, Third Frontier Taxable – Operating, to be used for Third Frontier Program operating expenses incurred in administering projects under each fund.

**Section: 259.60**

Same as the Executive.

**DEVCD50 Third Frontier Research and Development taxable and tax exempt projects**

**Section: 259.60**

Requires Fund 7011 ALI 195687 and Fund 7014 ALI 195692 to be used to fund selected projects, which may include internship programs. Specifies that eligible costs are the costs of the projects to which the Third Frontier Research and Development Fund (Fund 7011) and the Research and Development Taxable Bond Project Fund (Fund 7014) are to be applied.

Permits OBM to approve written requests from DEV for the transfer of appropriations between the two ALIs based upon Third Frontier Program awards recommended by the Third Frontier Commission.

Reappropriates, at the request of the DEV Director and approval of the OBM Director, with additional information if the OBM Director seeks it, an amount up to the available balance of the two ALIs at the end of FY 2025 to be used for the same purpose in FY 2026.

**Section: 259.60**

Same as the Executive.

Same as the Executive.

Same as the Executive.

Executive

As Reported By House Finance

**DEVCD51 Broadband Equity, Access, and Deployment Program (BEAD)**

**Section: 259.70**

Requires Fund 3IF0 ALI 1956E4, Broadband Equity, Access, and Deployment Program (BEAD), be used to build infrastructure that supports the adoption of high-speed internet.

No provision.

**Section: 259.70**

Same as the Executive.

Earmarks \$20,000,000 in FY 2026 to support the U.S. Route 30 OARnet Broadband Extension project which will build a middle-mile broadband network along portions of Route 30.

**DEVCD52 HEAP Weatherization**

**Section: 259.70**

Allows up to 25% of the federal funds credited to the Home Energy Assistance Block Grant Fund (Fund 3K90) to be spent from ALI 195614, HEAP Weatherization, to be used to provide home weatherization services as determined by DEV.

**Section: 259.70**

Same as the Executive.

**DEVCD53 Transfer from the GRF to the State Marketing Office Fund**

**Section: 512.10**

Requires the OBM Director to transfer up to \$15,000,000 cash in FY 2026 from the GRF to the State Marketing Office Fund (Fund 5MJ0).

**Section: 512.10**

Same as the Executive, but increases the cash transfer amount to \$22,000,000.

**DEVCD4 Ohio State Small Business Credit Initiative Venture Capital Program Fund**

**Section: 518.10**

Creates the Ohio State Small Business Credit Initiative Venture Capital Program Fund (Fund 3IC0) in uncodified law. Requires money in the fund to be used to pay DEV's expenses for the Ohio Growth Capital, Ohio Early-Stage Focus, Certified Development Financial Institution Loan, and Collateral Enhancement programs. Requires all federal funds received from the State Small Business Credit Initiative to be credited to the fund. Requires all investment earnings of the fund to be credited to the fund.

**Section: 518.10**

Same as the Executive.

Executive

As Reported By House Finance

DASCD48 Affirmative action programs in state contracts

R.C. 125.111, 153.59, and 9.47 (repealed)

No provision.

Eliminates a requirement for all contractors from whom the state or a political subdivision makes purchases to have a written affirmative action program for the employment and utilization of economically disadvantaged persons.

No provision.

Repeals a requirement that a person receive a certificate of compliance with affirmative action programs from DEV before bidding on a public improvement construction contract or a transportation construction contract awarded by DOT.

Executive

As Reported By House Finance

**BORCD114 Scholarship Rules Advisory Committee repeal**

No provision.

**R.C. 3333.373, (Repealed)**

Abolishes the Scholarship Rules Advisory Committee, which provides recommendations to the Chancellor about rules, criteria, and guidelines necessary to implement the scholarship and certain fellowship programs.

**Fiscal effect: None.**

**BORCD80 Ohio Tech Talent Initiative**

**Section: 381.760**

Establishes the Ohio Tech Talent Initiative to promote, prioritize, and expand engineering technician education for engineering technology and other fields essential to the semiconductor and advanced manufacturing industries. Authorizes the Chancellor to determine the list of academic programs to be included, with OWT, based on the Classification of Instructional Program (CIP).

**Section: 381.760**

Same as the Executive.

Requires, for certain model and statewide innovative waiver pathways, the Chancellor and DEW Director, in conjunction with OWT, to jointly collaborate with public secondary schools and partnering public colleges and universities to establish, promote, and prioritize pathways that prepare participants to successfully enter the workforce in engineering technology and other fields essential to the semiconductor or advanced manufacturing industries. Requires the Chancellor and DEW Director to also leverage the one-year option credit articulation process for students enrolled in OTCs who complete a 900-hour program of study and obtain an industry-recognized credential.

Same as the Executive.

Authorizes the Chancellor and DEV Director to use funds from the following operating and capital ALIs: (1) GRF ALI 235438, Choose Ohio First; (2) Fund 5NH0 ALI 235517, Ohio Work Ready Grant; (3) GRF ALI 235425, Ohio Work Ready Grant; (4) Fund 5YD0 ALI 235494, Second Chance Grant Program; (5) Fund 7034 ALI C23528, Workforce Based Training and Equipment; (6) GRF ALI 195556, TechCred Program; and, (7) other appropriation items as determined by the Chancellor and OWT.

Same as the Executive.

Executive

As Reported By House Finance

Authorizes the Chancellor to require state and private institutions of higher education to establish a workforce-education partnership, and to require that each partnership specifically focus on engineering technology and other fields essential to the semiconductor and advanced manufacturing industries.

**Fiscal effect: ODHE may incur additional costs to administer the initiative. Any ALIs used to support the initiative will incur an increase in expenditures should the Chancellor and DEV Director choose to use them.**

Same as the Executive.

**Fiscal effect: Same as the Executive.**



Executive

As Reported By House Finance

**JFSCD34 Community Services Block Grant**

R.C. 122.66, 122.67, 122.68, 122.681, 122.69, 122.70, 122.701, 122.702, 5101.311, 5101.312, 5101.313, 5101.314, 5101.315, 5101.316, 5101.317, 5101.318, 121.22, 122.1710, 307.985, 2915.01, 3701.033, 5101.101; Section 525.20

R.C. 122.66, 122.67, 122.68, 122.681, 122.69, 122.70, 122.701, 122.702, 5101.311, 5101.312, 5101.313, 5101.314, 5101.315, 5101.316, 5101.317, 5101.318, 121.22, 122.1710, 307.985, 2915.01, 3701.033, 5101.101; Section 525.20

Transfers the duties and powers to administer Community Service Block Grant funds from DEV to ODJFS.

Same as the Executive.

Requires the General Assembly to conduct public hearings on Community Services Block Grant funds as required by federal law.

Same as the Executive.

Requires that any business beginning before, but not completed by, July 1, 2027 within DEV that will be transferred with these programs must be completed in the same manner in ODJFS.

Same as the Executive.

Requires that by July 1, 2026, the DEV and ODJFS directors must develop a plan to implement the transfer of the programs' duties and function, and the directors must enter a memorandum of understanding concerning the transfer.

Same as the Executive.

Permits DEV and ODJFS to jointly or separately enter into contracts with public or private entities for staff training and development to facilitate the transfer.

Same as the Executive.

Requires that all employees associated with these programs are transferred from DEV to ODJFS with the same positions and benefits by July 1, 2027. Permits ODJFS to establish, change, and abolish positions, as well as to assign, reassign, classify, reclassify, transfer, reduce, promote, or demote all employees not subject to collective bargaining. Permits ODJFS (or DEV, in the case of an employee transferred outside of ODJFS) to assign or reassign an exempt employee to a bargaining unit classification. Excludes the transfer of programs and employees under this section and the reassignment of certain functions and duties from appropriate subjects of collective bargaining.

Same as the Executive.

Permits ODJFS, with approval of OBM, to establish a retirement incentive plan for transferred employees.

Same as the Executive.

Executive	As Reported By House Finance
<p>Requires all rules, orders, and determinations made or undertaken by the transferred programs to continue in effect until ODJFS modifies or rescinds them.</p>	<p>Same as the Executive.</p>
<p>Requires OBM to make budget and accounting changes to implement the transfer. Permits OBM to cancel or establish encumbrances or parts of encumbrances. Permits OBM to transfer appropriations between ODJFS and DEV.</p>	<p>Same as the Executive.</p>
<p><b>Fiscal effect: The budget appropriates \$32.0 million in new Fund 3L00 ALI 6006B8, Community Service Block Grant, in 2027, under ODJFS.</b></p>	<p><b>Fiscal effect: Same as the Executive.</b></p>
<p><b>JFSCD32 Electric Partnership Plan Fund</b> <b>R.C. 4928.51, 4928.66, 5117.07</b></p>	<p><b>R.C. 4928.51, 4928.66, 5117.07</b></p>
<p>Replaces the Universal Service Fund with the Electric Partnership Plan (EPP) Fund to provide funding for the low-income customer assistance and consumer education programs.</p>	<p>Same as the Executive.</p>
<p>Requires the EPP fund to consist of (1) amounts allocated to each electric distribution utility (EDU) for consumer education programs and (2) any amount necessary to fund administrative costs of the low-income customer assistance programs.</p>	<p>Same as the Executive.</p>
<p><b>Fiscal effect: The budget appropriates \$176.2 million in new Fund 5M40 ALI 6006B2 Low Income Energy Assistance, in FY 2027, under ODJFS.</b></p>	<p><b>Fiscal effect: Same as the Executive.</b></p>
<p><b>JFSCD31 Low-income customer assistance program administration</b> <b>R.C. 4928.53, 4928.55, 4928.56, 4928.75, 4928.43; Section 525.20</b></p>	<p><b>R.C. 4928.53, 4928.55, 4928.56, 4928.75, 4928.43; Section 525.20</b></p>
<p>Transfers administration of the low-income customer assistance programs and the consumer education program beginning on July 1, 2026, and the energy efficiency and weatherization program from the DEV Director to the ODJFS Director.</p>	<p>Same as the Executive.</p>
<p>Requires the ODJFS Director to submit a federal waiver request to expend 25% of federal low-income Home Energy Assistance Programs funds from the Home Energy Assistance Block Grants for weatherization services.</p>	<p>Same as the Executive.</p>

Executive	As Reported By House Finance
<p>Requires that any business beginning before, but not completed by, July 1, 2027 within DEV that will be transferred with these programs must be completed in the same manner by ODJFS.</p>	<p>Same as the Executive.</p>
<p>Requires that by July 1, 2026, the DEV and ODJFS directors must develop a plan to implement the transfer of the programs’ duties and function, and the directors must enter a memorandum of understanding concerning the transfer.</p>	<p>Same as the Executive.</p>
<p>Permits DEV and ODJFS to jointly or separately enter into contracts with public or private entities for staff training and development to facilitate the transfer.</p>	<p>Same as the Executive.</p>
<p>Requires that all employees associated with these programs are transferred from DEV to ODJFS with the same positions and benefits by July 1, 2027. Permits ODJFS to establish, change, and abolish positions, as well as to assign, reassign, classify, reclassify, transfer, reduce, promote, or demote all employees not subject to collective bargaining. Permits ODJFS (or DEV, in the case of an employee transferred outside of ODJFS) to assign or reassign an exempt employee to a bargaining unit classification. Excludes the transfer of programs and employees under this section and the reassignment of certain functions and duties from appropriate subjects of collective bargaining.</p>	<p>Same as the Executive.</p>
<p>Permits ODJFS, with approval of OBM, to establish a retirement incentive plan for transferred employees.</p>	<p>Same as the Executive.</p>
<p>Requires all rules, orders, and determinations made or undertaken by the transferred programs to continue in effect until ODJFS modifies or rescinds them.</p>	<p>Same as the Executive.</p>
<p>Requires OBM to make budget and accounting changes to implement the transfer. Permits OBM to cancel or establish encumbrances or parts of encumbrances. Permits OBM to transfer appropriations between ODJFS and DEV.</p>	<p>Same as the Executive.</p>

Executive

As Reported By House Finance

**Fiscal effect:** The budget establishes the following FY 2027 appropriations under ODJFS to support this transfer: \$180.0 million to Fund 3K90 ALI 6006B3, Home Energy Assistance Block Grant; \$45.0 million to Fund 3F10 ALI 6006B4, Home Weatherization Program; and \$44.0 million to Fund 3K90 ALI 6006B7, HEAP Weatherization (see also JFSCD32).

**Fiscal effect:** Same as the Executive.

**JFSCD33 Public Advisory Board**

**R.C. 4928.58, 4928.63, 4928.62**

**R.C. 4928.58, 4928.63, 4928.62**

Adds the ODJFS Director to the Public Advisory Board (replacing the DEV Director) and requires the Board to advise the ODJFS Director. Limits the Board's duties to advising the ODJFS Director regarding the low-income customer assistance programs.

Same as the Executive.

Repeals the Board duty to give advice regarding the Universal Service Fund and Rider and the Advanced Energy Program and Advanced Energy Fund. Eliminates reimbursements to Board members for expenses incurred for the Advanced Energy Program.

Same as the Executive.

Repeals Board powers and duties regarding economic development and stability, energy, and pollution matters in Ohio.

Same as the Executive.

**Fiscal effect: Minimal.**

**Fiscal effect: Same as the Executive.**

Executive

As Reported By House Finance

**LECCD1 Cash Transfers to the Lake Erie Protection Fund**

**Section: 319.20**

Permits the OBM Director to transfer up to \$25,000 in each fiscal year from each of the following funds to the Lake Erie Protection Fund (Fund 4C00):

- (a) Environmental Protection Fund (Fund 5BC0) used by Ohio EPA.
- (b) Pesticide, Fertilizer and Lime Fund (Fund 6690) used by AGR.
- (c) General Operations Fund (Fund 4700) used by DOH.
- (d) Program Support Fund (Fund 1570) used by DNR.
- (e) Highway Operating Fund (Fund 7002) used by ODOT.
- (f) Supportive Services Fund (Fund 1350) used by DEV.

Permits Fund 4C00 to accept contributions and transfers made to the fund.

**Section: 319.20**

Same as the Executive.

- (a) Same as the Executive.
- (b) Same as the Executive.
- (c) Same as the Executive.
- (d) Same as the Executive.
- (e) Same as the Executive.
- (f) Same as the Executive.

Same as the Executive.

Executive

As Reported By House Finance

<p><b>PUCCD7</b>    <b>Percentage of Income Payment Plan (PIPP) Rider creation and Universal Service Rider repeal</b></p> <p><b>R.C.</b>        <b>4928.52, 4928.53, 4928.54, 4928.542, 4928.543, 4928.544, 4928.545</b></p>	<p><b>R.C.</b>        <b>4928.52, 4928.53, 4928.54, 4928.542, 4928.543, 4928.544, 4928.545</b></p>
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Replaces the Universal Service rider with the Percentage of Income Payment Plan (PIPP) rider on retail electric distribution rates as determined by PUCO.

| Same as the Executive.

Requires the PIPP rider to recover the prudently incurred costs of providing the PIPP program for each electric distribution utility (EDU), the EDUs' allocated shares for funding the low-income customer assistance programs administered by ODJFS, according to each electric distribution utility's annual distribution service revenues, and any amount necessary to fund administrative costs of the low-income customer assistance programs.

| Same as the Executive.

Requires each EDU's allocation to include a separately designated allocation equal to the EDU's share of an amount not to exceed \$15 million annually for funding the consumer education program and requires each EDU to remit to ODJFS the EDU's allocated share for the consumer education program and its administrative costs of the low-income customer assistance programs by June 30 each year.

| Same as the Executive.

Requires PUCO to administer the PIPP rider and perform periodic audits of each EDU's PIPP rider, and requires PUCO to adopt rules for the administration of the PIPP rider and to cooperate with, and provide assistance to, the ODJFS Director regarding low-income customer assistance program administration.

| Same as the Executive.

Requires PUCO (instead of DEV) to establish a competitive procurement process for the supply of competitive retail electric service for PIPP program customers and to aggregate program customers for this purpose.

| Same as the Executive.

**Executive**

**As Reported By House Finance**

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**Fiscal effect: Potential increase in costs for ODJFS and PUCO and potential decrease in costs for DEV, both likely minimal. The Universal Service Fund (Fund 5M40) collected over \$357 million in FY 2024. Costs for agencies for this purpose are reimbursed by the PIPP rider, paid by electric consumers. Potential minimal change in costs of electricity for the state and local governments as ratepayers.**

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**Fiscal effect: Same as the Executive.**

Executive

As Reported By House 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

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.

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.

**Fiscal effect: Likely revenue neutral.**

Other Taxation Provisions

**TAXCD87** Transformational mixed use development tax credits

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.

**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.**



Executive

As Reported By House Finance

**TAXCD20 Adult use marijuana excise tax: rate and distribution**

**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**

Increases the rate of the excise tax on adult use marijuana, beginning on July 1, 2025, from 10% to 20%.

Imposes a 20% excise tax on the illegal sale of marijuana by an unlicensed seller.

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.

**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.**

**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**

No provision.

Same as the Executive, but lowers the rate to 10%.

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.

**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.**