

Executive

As Passed By House

As Reported By Senate Finance

LOCCD22 Dishonesty and faithful performance of duty policy

No provision.

R.C. 3.061, 940.05

Authorizes a soil and water conservation district to use an "employee dishonesty and faithful performance of duty policy" in lieu of surety bonds for all officers, employees, and appointees that are required by law to give a bond. (Certain political subdivisions have this authority under current law.)

No provision.

Fiscal effect: Gives SWCDs another option for insuring against officials and employees found to have mishandled SWCD funds.

LOCCD1 Jurisdiction for appeals

R.C. 119.12

Establishes the Franklin County Court of Common Pleas as the jurisdiction for all appeals from orders issued by the Occupational Therapy, Physical Therapy, and Athletic Trainers Board (instead of the court of common pleas of the licensee's county of residence or of the county in which the licensee's place of business is located).

R.C. 119.12

Same as the Executive.

No provision.

Fiscal effect: Possible increase in expenses related to additional cases in the Franklin County Court of Common Pleas, with some offsetting revenue in the form of court costs and fees. Corresponding decrease in expenses and offsetting revenue in the court of common pleas that would have otherwise heard such an appeal. Potential savings effect for the Board, as staff would not have to travel and defend action(s) in another county.

Fiscal effect: Same as the Executive.

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LOCCD39 Government-owned broadband networks

No provision.

No provision.

R.C. 122.4090, 122.4091, 122.4093, 122.4095, 122.4097, and 122.4098

Permits political subdivisions to establish a government-owned network for the provision of broadband service on a wholesale or retail basis only in unserved areas within the political subdivision, but not to any part of the state outside of that unserved area.

No provision.

No provision.

Defines "unserved areas" as areas within the geographic boundaries of the political subdivision with a network that are without access to "tier one broadband service" (broadband service capable of speeds of at least 10 but less than 25 Mbps downstream and at least 1 but less than 3 Mbps upstream) or "tier two broadband service" (broadband service capable of speeds of at least 25 Mbps downstream and at least 3 Mbps upstream).

No provision.

No provision.

Requires a political subdivision with a network to (1) provide notice in a newspaper of its intent to provide broadband service in an unserved area and (2) obtain the same approvals and authorizations that private entities must obtain to construct and deploy broadband facilities in public rights of way.

No provision.

No provision.

Requires the political subdivision to perform certain other tasks such as (1) preparing a formal business plan for the network, (2) establishing measures to protect residents from any increase in taxes or fees to offset any losses if the network performance is poor or demand for the service is insufficient, (3) providing information demonstrating that the network and provision of broadband service does not adversely affect the political subdivision's credit rating, and (4) establishing a mechanism to refund any profits to

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| No provision. | No provision. | taxpayers if the provision of broadband service through the operation of the network generates a net profit. |
| No provision. | No provision. | Requires the network to be funded by capital funds allocated by the legislative authority of the political subdivision in a resolution adopted by the legislative authority after it approves the business plan submitted by the political subdivision. |
| | | Prohibits the political subdivision with a network from aggregating federal funds received at different times or using revenues and other public monies allocated for other residential or business services to fund or subsidize the construction, deployment, purchase, lease, or operation of broadband facilities, or the provision of broadband service to subscribers. |
| | | Fiscal effect: Political subdivision that establish a broadband network in unserved areas will incur new costs for building out the system and operating it. The costs could be at least partially offset via fees to subscribers of the network. |
| LOCCD3 Political subdivision purchases through DAS | | |
| R.C. 125.04, 3501.302 | R.C. 125.04, 3501.302 | R.C. 125.04, 3501.302 |
| Authorizes DAS to permit political subdivisions of another state to participate in DAS contracts for the purchase of supplies and services. | Same as the Executive. | Same as the Executive. |
| Allows a county board of elections to participate in DAS contracts for the purchase of supplies and services if DAS has authorized that county to participate in those contracts, rather than making the board apply separately. | Same as the Executive. | Same as the Executive. |
| Clarifies that a county board of elections is permitted to purchase election supplies through DAS's cooperative | Same as the Executive. | Same as the Executive. |

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purchasing program, through the Secretary of State’s bulk purchasing program, or through other means.

Fiscal effect: Provides county boards of elections purchasing flexibility that would allow the boards to acquire supplies at a lower cost in some instances.

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

LOCCD23 Attorneys fees and costs in inverse condemnation proceedings

No provision.

R.C. 163.62, Section 701.50

Requires courts in inverse condemnation (a variation of the eminent domain concept where the suit is initiated by the property owner) proceedings to award amounts sufficient to reimburse a property owner for reasonable expenses in the proceeding if (1) the property owner is successful in the proceeding, or (2) reaches a settlement.

Fiscal effect: Potentially increases the costs to applicable state agencies or local governments related to eminent domain actions.

No provision.

LOCCD29 Auxiliary container restrictions

No provision.

No provision.

R.C. 301.30, 504.04, 715.013, 3736.01, and 3736.021

Makes permanent the following provisions from H.B. 242 of the 133rd G.A., which are set to expire on January 15, 2022: (1) prohibits a local government from imposing a tax, fee, assessment or other charge on auxiliary containers, the sale or consumption of auxiliary containers, or on the basis of receipts received from the sale of auxiliary containers; (2) authorizes a person to use an auxiliary container for purposes of commerce or otherwise; and (3) clarifies that existing law prohibiting the improper deposit of litter applies to auxiliary containers under the state anti-littering law.

Fiscal effect: Permanently bars political subdivisions from enacting auxiliary container ordinances after the current

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prohibition expires.

LOCCD34 Developer requirements for certain new community authorities

No provision.

No provision.

R.C. 349.01

Specifies that a person controlling land pursuant to certain 99-year renewable leases qualifies as a developer eligible to form a new community authority (NCA), which may carry out development and management activities respecting such property and levy development charges to fund the NCA's activities, provided that developer establishes the NCA on or before December 31, 2021. (Continuing law qualifies developers that control property pursuant to a lease of at least a 75-year term.)

LOCCD35 Tourism development districts

No provision.

No provision.

R.C. 503.56, 715.014; Section 803.120

Clarifies that a municipality or township may enlarge the territory of an existing Tourism Development District (TDD) after December 31, 2020, the deadline under continuing law for creating a new TDD.

Fiscal effect: Allows for municipal corporations to assess fees on property owners within a TDD if the TDD is being enlarged.

LOCCD37 Township fiscal officer assistant compensation

No provision.

No provision.

R.C. 507.021

Allows township fiscal officers to set the compensation of their hired assistants without prior approval from the board of township trustees.

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LOCCD28 Liens for unpaid municipal garbage collection

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|---------------|---------------|--|
| No provision. | No provision. | R.C. 701.10 Allows a municipal corporation to place as a lien on property the amount of unpaid garbage/trash collection charges, when the unpaid amount is greater than the annual charge for the services, in addition to the ability to do so when the unpaid amount is at least \$250 as under current law. |
| No provision. | No provision. | Specifies the limitations above do not apply to a municipal corporation that collects all garbage/trash charges (not only unpaid amounts) via the tax list. Fiscal effect: Provides for an additional way to recoup unpaid waste collection fees. |

LOCCD40 Force accounts for local governments

| | | |
|---------------|---------------|--|
| No provision. | No provision. | R.C. 723.52, 5543.19, 5575.01 Increases force account limits for highway projects undertaken by an unchartered municipal corporation from \$30,000 per project to \$90,000 per project. |
| No provision. | No provision. | Increases the force account limits for highway and bridge projects undertaken by a county engineer in the following ways: (1) for roads, raises the limits from \$30,000 per mile of construction or reconstruction to \$90,000 per mile; and (2) for bridges or culverts, raises the limit from \$100,000 to \$225,000 for construction, reconstruction, improvement, maintenance, or repair. |
| No provision. | No provision. | Increases the force account limits for road projects undertaken by a board of township trustees in the following ways: (1) for maintenance and repair, raises the limit from \$45,000 per project to \$90,000 per project; and (2) for construction and reconstruction, raises the limit from |

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| No provision. | No provision. | <p>\$15,000 per mile to \$45,000 per mile.</p> <p>Increases the threshold for a required force account assessment form for township road projects as follows: (1) for a maintenance or repair project, from \$15,000 to \$30,000; and (2) for a construction or reconstruction project, from \$5,000 to \$15,000 per mile.</p> <p>Fiscal effect: Gives local governments more flexibility to decide how to complete various projects.</p> |
| LOCCD36 Municipal fiscal officer continuing education | | |
| No provision. | No provision. | <p>R.C. 733.81</p> <p>Requires an appointed municipal fiscal officer to complete 18 hours of continuing education during the first term of office and 12 hours in each subsequent term, thereby matching the requirements for elected municipal fiscal officers.</p> |
| LOCCD21 Acceptance of financial transaction devices by soil and water conservation districts | | |
| No provision. | <p>R.C. 940.111</p> <p>Establishes procedures by which a soil and water conservation district (SWCD) may accept financial transaction devices (including credit cards and debit cards) for payment of certain district goods and services, including designating the county treasurer as the SWCD's agent for soliciting proposals from issuers, recommending proposals to the SWCD, and implementing the SWCD's financial transaction devices program. Allows the county treasurer to opt out of this responsibility.</p> | No provision. |
| No provision. | Allows the SWCD to administer the program if the county treasurer fails to implement the financial transaction device program according to the SWCD's plan under the resolution authorizing such a program, and fails to correct deficiencies | No provision. |

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within six months after being notified by the board of the SWCD.

Fiscal effect: Minimal cost for SWCD to establish procedures.

LOCCD38 Meetings on drainage improvement meetings held by video or teleconference

No provision.

No provision.

R.C. 940.39, 6133.041 (both repealed)

Eliminates the authority for a board of supervisors of a soil and water conservation district and a joint board of county commissioners to conduct drainage improvement meetings by video conference or, if video conference is not available, by teleconference.

LOCCD15 Agreements with animal shelters

No provision.

R.C. 955.15

Expands the types of entities with which a board of county commissioners may enter into a written agreement to operate as a dog pound on behalf of the county to include an animal shelter that (1) is suitable to act as a dog pound, and (2) maintains devices for humanely destroying dogs. (Current law allows such agreements only with humane societies that operate animal shelters.)

Fiscal effect: Gives counties flexibility to select other animal shelter operators to serve as dog pounds, the costs of which are paid from county dog and kennel funds.

R.C. 955.15

Same as the House, but makes the following clarifications and additions: (1) specifies that the written agreement with the animal shelter must be with "an animal shelter for dogs"; (2) specifies that the animal shelter for dogs must be able to adopt out, transfer out, or humanely destroy a dog; (3) removes references to county humane societies as those are included in "an animal shelter for dogs"; (4) removes references to euthanasia devices; (5) requires a dog pound or animal shelter for dogs to maintain public records pertaining to the intake and disposition of any dog that is delivered by a dog warden; and (6) allows the county to pay for expenses related to delivering a dog to an animal shelter for dogs from a county's general fund in addition to the county's dog and kennel fund.

Fiscal effect: Same as the House, but also allows for such costs to be paid from the county general fund.

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| <p>LOCCD18 Shoreline improvement district project expansion</p> <p>No provision.</p> | <p>R.C. 1710.01</p> <p>Allows a special improvement district to fund projects, including by assessing property within the district, to abate soil erosion along waters within a watershed district.</p> <p>Fiscal effect: Provides an additional funding mechanism to undertake soil erosion abatement projects within watershed districts.</p> | <p>R.C. 1710.01</p> <p>Same as the House, but provides that an existing qualified nonprofit corporation may create a special improvement district to implement a shoreline improvement project even if the corporation (1) does not have an established police department and (2) is not organized for purposes that include the acquisition of real property.</p> <p>Fiscal effect: Same as the House.</p> |
| <p>LOCCD30 Lima Municipal Court Clerk</p> <p>No provision.</p> | <p>No provision.</p> | <p>R.C. 1901.31</p> <p>Specifies that the Lima Municipal Court Clerk is an elected position and includes the Lima Municipal Court Clerk within the current law procedure that applies for filling a vacancy in that elected office.</p> |
| <p>LOCCD16 Jefferson County County Court</p> <p>No provision.</p> | <p>R.C. 1907.15, Section 812.10</p> <p>Removes, effective January 1, 2022, the requirement that the presiding judge of the Jefferson County Court determine areas of separate jurisdiction for the judges of that Court and that the judges hold court in Wintersville or Cross Creek, Dillonvale, and Toronto.</p> <p>Fiscal effect: Potential cost savings for the Jefferson County County Court.</p> | <p>R.C. 1907.15, Section 812.10</p> <p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p> |

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LOCCD27 Court order to interview and examine a child

(1) No provision.

(1) No provision.

R.C. 2151.25, 2151.23

(1) Allows a juvenile court, if it determines probable cause exists, to issue an order, without a hearing, authorizing a public children services agency (PCSA) to interview or examine a child who may be abused, neglected, or dependent if the child's parent, guardian, custodian, or caretaker refuses the PCSA reasonable access to the child..

(2) No provision.

(2) No provision.

(2) Requires that a PCSA request the order and submit a sworn affidavit detailing the facts that would support the order.

(3) No provision.

(3) No provision.

(3) Specifies that the order is not a final, appealable order, which means that the order may not be reviewed, affirmed, modified, or reversed, with or without trial.

Fiscal effect: Minimal.

LOCCD4 Protection orders

R.C. 2151.34, 2903.213, 2903.214, 2919.26, 3113.31

(1) Requires a law enforcement agency, upon notification by the clerk of court, to enter any juvenile court protection orders, temporary protection orders (related to a criminal offense), and civil protection orders into the Law Enforcement Automated Data System (LEADS) and the National Crime Information Center (NCIC) by the close of the next business day after the day on which the court issues the order.

(1) No provision.

(1) No provision.

(2) Requires, upon the termination or cancellation of the order and notification by the clerk of court, a local law enforcement agency to remove the order from LEADS by the close of the next business day after the day on which the

(2) No provision.

(2) No provision.

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termination or cancellation of the order occurred and that it be ensured that the order is terminated, cleared, or canceled in the protection order database of the NCIC.

Fiscal effect: Potential increase in administrative expenses for the clerks of court to notify law enforcement of orders issued and canceled, and for law enforcement agencies to enter and remove such orders within the time limit set.

LOCCD25 Exemption of chief probation officers from county classified civil service

No provision.

No provision.

R.C. 2301.27

Exempts a county department chief probation officer from the county's classified civil service, thus placing the officer in the unclassified service.

LOCCD24 Clerk of courts endorsement

No provision.

No provision.

R.C. 2303.05

Requires that the appointments of deputies to a clerk of court of common pleas be endorsed by the clerk, rather than that such appointments be in writing.

Fiscal effect: None.

LOCCD7 Notification of possible prison term for community control violation

R.C. 2929.15, 2929.19

Changes the law that requires a court sentencing an offender to a community control sanction for a felony to notify the offender of the possible prison term that may be imposed if the offender violates the sanction, violates a law, or leaves the state without permission from an indication of "the specific prison term that may be imposed" to an indication of the "range from which the prison term may be imposed," which must be the range of terms available for the offense.

R.C. 2929.15, 2929.19

Same as the Executive.

R.C. 2929.15, 2929.19

Same as the Executive.

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Fiscal effect: None.

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

LOCCD5 Arrest warrant entry into LEADS/NCIC

R.C. 2935.01, 2935.10

(1) Creates a class of serious offenses known as "Tier 1" offenses and defines a "Tier 1" offense as the offenses of aggravated murder, murder, voluntary manslaughter, involuntary manslaughter, aggravated vehicular homicide, vehicular homicide, vehicular manslaughter, felonious assault, aggravated assault, aggravated menacing, menacing by stalking, kidnapping, abduction, trafficking in persons, rape, sexual battery, unlawful sexual conduct with a minor, gross sexual imposition, pandering obscenity involving a minor or an impaired person, pandering sexually oriented matter involving a minor or an impaired person, illegal use of a minor or impaired person in nudity-oriented material or performance, aggravated arson, arson, terrorism, aggravated robbery, robbery, aggravated burglary, domestic violence, escape, improperly discharging a firearm at or into a habitation, in a school safety zone, or with intent to cause harm or panic to persons in a school, in a school building, or at a school function or the evacuation of a school function, failure to register as a sexually oriented offender, failure to provide notice of residence address change as a registered sexually oriented offender, failure to timely verify residence address change as a registered sexually oriented offender.

(1) No provision.

(1) No provision.

(2) Requires law enforcement agencies to enter Tier 1 warrants into the Law Enforcement Automated Data System (LEADS) and the National Crime Information system (NCIC) within 48 hours of receipt, and to enter the warrants with a full extradition radius as defined by the Ohio LEADS administrator, who is the Superintendent of the Ohio State

(2) No provision.

(2) No provision.

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Highway Patrol under continuing law.

Fiscal effect: Potential increase in administrative expenses for law enforcement agencies to enter and remove such orders within the time limit set, and for the Superintendent of the Ohio State Highway Patrol to define "full extradition radius."

LOCCD6 Incompetency and not guilty by reason of insanity entry into LEADS/NCIC

R.C. 2945.403

(1) Requires if an individual is found to be incompetent to stand trial (IST) or not guilty by reason of insanity (NGRI):

(1) No provision.

(1) No provision.

(a) The judge who made the finding to notify the Attorney General of the finding not later than seven days after the adjudication or commitment;

(a) No provision.

(a) No provision.

(b) The Attorney General to enter the information into the Law Enforcement Automated Data System (LEADS) by the close of the next business day after the day on which the notice is received;

(b) No provision.

(b) No provision.

(c) The judge to notify the Attorney General if the person subsequently is found to be competent or has commitment terminated not later than seven days after the finding, discharge, or final termination; and

(c) No provision.

(c) No provision.

(d) The Attorney General, upon receipt of a notice, to take all steps necessary to ensure that the information regarding the person entered is removed from LEADS and terminated, cleared, or canceled in the National Crime Information Center (NCIC) by the close of the next business day after the day on which the notice is received.

(d) No provision.

(d) No provision.

(2) Requires the Attorney General to make available to all judges forms to be used by them for the purpose of making

(2) No provision.

(2) No provision.

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the required notifications.

Fiscal effect: Potential increase in administrative expenses for courts to notify the Attorney General of orders issued and canceled and for the Attorney General to enter and remove such orders within the time limit and to make the necessary forms available to judges.

LOCCD8 Sealing of records related to an unconditional pardon

R.C. 2967.04

Allows the Governor to include as a condition of an unconditional pardon that the records related to conviction be sealed and generally provides that the records are not subject to public inspection.

Fiscal effect: Increased administrative expenses for any state or local agency to seal related files and a potential decrease in pardon-related hearing costs for local courts that may have been the venue for a record sealing application in lieu of this procedure.

R.C. 2967.04

Same as the Executive.

Fiscal effect: Same as the Executive.

R.C. 2967.04

Same as the Executive, but: (1) specifies that a writ issued by the Governor for the sealing of records related to an unconditional pardon does not impact any reports that are required to be made under law, and (2) makes clarifying changes.

Fiscal effect: Same as the Executive.

LOCCD32 Partisan designation for judicial candidates

No provision.

No provision.

R.C. 3501.01, 3505.03, 3505.04, 3513.257

Requires a candidate for Chief Justice, Justice of the Ohio Supreme Court, or judge of a court of appeals who was nominated at a primary election to appear on the ballot at the general election with a political party designation. Changes the placement of these races on the ballot.

Fiscal effect: None.

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| LOCCD17 Indigent Drivers Alcohol Treatment Fund | <p>R.C. 4511.191</p> <p>Expands the authorized uses a court may make of surplus money in an Indigent Drivers Alcohol Treatment Fund to allow, in addition to the currently authorized uses, expenditures for staffing, equipment, training, drug testing, supplies, and other expenses of any specialized docket program certified by the Supreme Court.</p> <p>Fiscal effect: Potential expenditure increase, up to available revenue.</p> | <p>R.C. 4511.191</p> <p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p> |
| LOCCD31 Discriminatory restrictive covenants | <p>No provision.</p> <p>No provision.</p> <p>No provision.</p> | <p>R.C. 5301.05</p> <p>Declares void discriminatory covenants in deeds limiting the transfer or lease of real property to individuals against whom discrimination is prohibited under Ohio Civil Rights Law.</p> <p>Allows attorneys preparing new deeds to omit discriminatory restrictive covenants that are contained in prior deeds.</p> <p>Provides that omission of a discriminatory restrictive covenant from a new deed does not affect the validity of the deed and prohibits county recorders from refusing to record such a deed due to that omission.</p> |
| LOCCD19 Open meetings law extension | <p>Section: 610.115, 610.116</p> <p>Extends the temporary authorization for public bodies to meet via electronic technology currently scheduled to expire on July 1, 2021 instead to December 31, 2021.</p> <p>Fiscal effect: None.</p> | <p>No provision.</p> |

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LOCCD26 Actuarial study and report of Post-Traumatic Stress Fund

No provision.

No provision.

Section: 610.117, 610.118

Permits the Board of Trustees of the Ohio Police and Fire Pension Fund to use its actuary or, as under current law, a disinterested third-party actuary to perform an actuarial valuation and report required by continuing law related to the funding requirements of the State Post-Traumatic Stress Fund.

No provision.

No provision.

Extends the due date for the actuarial study and report from October 1, 2021, to December 15, 2021.

Fiscal effect: None. The requirements related to the actuarial study and funding are included in H.B. 308 of the 133rd General Assembly.

LOCCD20 Eminent domain for recreational trails

No provision.

Section: 715.05

Prohibits park districts in counties with a population between 220,000 and 240,000 (Lake and Mahoning counties according to the 2010 Census) from using eminent domain to appropriate property for recreational trails. Specifies that this prohibition expires on July 1, 2026.

No provision.

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AGOCD37 Court settlements that nullify, suspend, or conflict with the Revised Code

(1) No provision.

(1) No provision.

R.C. 9.58

(1) Prohibits a public official from settling a civil action in any way that nullifies, suspends, or is in conflict with any provision of the Revised Code. States that any settlement that does so is void and has no legal effect.

(2) No provision.

(2) No provision.

(2) Specifies that this provision does not limit or restrict constitutional judicial authority.

AGOCD33 Modification of a public record exemption

No provision.

No provision.

R.C. 149.43

Modifies an exemption from the Public Records Law for the telephone number of a victim of crime, a witness to a crime, or a party to a motor vehicle accident by:

(1) No provision.

(1) No provision.

(1) Specifying that except as described below in (2), the exemption always covers telephone numbers for a victim, as defined in the Crime Victims' Rights Law, or a witness to a crime that are listed on any law enforcement record or report;

(2) No provision.

(2) No provision.

(2) Specifying that the exemption generally covers telephone numbers for a party to a motor vehicle accident subject to the requirements of R.C. 5502.11 that are listed on any law enforcement record or report, except that telephone numbers for parties to motor vehicle accidents that appear in such a record or report are not excluded from the definition of "public record" under this exemption on and after the 30th day after the occurrence of the motor vehicle accident; and

(3) No provision.

(3) No provision.

(3) Repealing the existing criterion requiring that a request for the telephone numbers described above in (2) be made

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as part of an insurance investigation.

Fiscal effect: The Ohio State Highway Patrol, local law enforcement agencies, and other state and local governmental entities may incur some administrative costs to implement these new public records procedures.

AGOCD29 Foreclosure sale reports to the Attorney General

| | R.C. 2329.312 | R.C. 2329.312 |
|-------------------|--|--|
| (1) No provision. | (1) Specifies that the reports submitted to the Attorney General by officers conducting residential property foreclosure sales must contain information of whether the officer met certain deadlines related to sale procedures. | (1) Same as the House. |
| (2) No provision. | (2) Replaces the requirement that the Attorney General establish and maintain a public database of information included in foreclosure sale reports with a requirement that the information be made publicly available. | (2) Same as the House. |
| (3) No provision. | (3) Makes technical changes. | (3) Same as the House. |
| | Fiscal effect: Potential minimal increase in administrative costs for levying officers, generally sheriffs, to comply with modified reporting requirements. Appears to codify current practice for the Attorney General. | Fiscal effect: Same as the House. |

AGOCD19 Collecting debts from lottery and casino winnings

| R.C. 3770.073, 3772.37, 5701.11 | R.C. 3770.073, 3772.37, 5701.11 | R.C. 3770.073, 3772.37, 5701.11 |
|--|---------------------------------|---------------------------------|
| (1) Reduces from \$5,000 to \$600 the threshold at which the State Lottery Commission must withhold from lottery winnings any amounts a lottery winner owes to the state or a political subdivision. | (1) Same as the Executive. | (1) Same as the Executive. |
| (2) Requires the Attorney General to develop and implement a real time data match program and make it available to each | (2) Same as the Executive. | (2) Same as the Executive. |

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casino operator and management company to identify winners who owe amounts to the state or a political subdivision.

(3) Requires a casino operator or management company to use the data match program before disbursing any casino winnings that exceed \$600 and withhold any amounts a winner owes to the state or a political subdivision.

(3) Same as the Executive.

(3) Same as the Executive.

(4) Requires the casino operator or management company to remit payment to the Department of Job and Family Services for any past due child or spousal support, as required under current law, before remitting the remainder to the Attorney General to pay other government debts.

(4) Same as the Executive.

(4) Same as the Executive.

(5) Requires the casino operator or management company to transmit to the Attorney General, within seven days, any amount withheld and not disbursed to the Department of Job and Family Services for any past due child or spousal support.

(5) Same as the Executive.

(5) Same as the Executive.

(6) Permits the Attorney General, in consultation with the Casino Control Commission, to adopt rules under the Administrative Procedure Act for implementation of the provisions related to the withholding of casino winnings.

(6) Same as the Executive.

(6) Same as the Executive.

(7) Requires, if the casino winner owes the state and a political subdivision, that the amount owed to the state must be satisfied first, except that any personal liabilities for corporate tax debts have first priority.

(7) Same as the Executive.

(7) Same as the Executive.

Fiscal effect: Potential minimal costs for the state. Potential increase in the amount of debt collected for the state and political subdivisions.

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

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AGOCD30 Funding of annual training of peace officers and troopers

| | Section: 701.70, 221.30 | Section: 701.70, 221.30 |
|-------------------|--|--|
| (1) No provision. | (1) Requires the Attorney General to create and administer a one-year pilot program for state funding of the training of peace officers and troopers that is required under R.C. 109.803. Specifies that the pilot program is the only state funding that will be provided in calendar year 2022 for the training of such peace officers and troopers that is required under that section. | (1) Same as the House. |
| (2) No provision. | (2) Requires new DPF Fund 5XZ0 appropriation item 055664, Law Enforcement Reimbursement Training Pilot Program, to be used by the Attorney General for the pilot program. Permits the Attorney General to use up to \$25,000 for administrative expenses associated with the program. | (2) Same as the House, but replaces DPF Fund 5XZ0 appropriation item 055664, Law Enforcement Reimbursement Training Pilot Program, with GRF appropriation item 055509, Law Enforcement Reimbursement Training Pilot Program. |
| (3) No provision. | (3) Reappropriates, with Controlling Board approval, the unexpended, unencumbered balance of appropriation item 055664, Law Enforcement Reimbursement Training Pilot Program, at the end of fiscal year 2022 for the same purpose in fiscal year 2023. | (3) Same as the House, but changes referenced appropriation item from 055664, Law Enforcement Reimbursement Training Pilot Program, to 055509, Law Enforcement Reimbursement Training Pilot Program. |
| (4) No provision. | (4) Requires the Attorney General, not later than January 1, 2022, to create the pilot program and specifies that it is to be a one-year program, to be in existence for calendar year 2022. | (4) Same as the House. |
| (5) No provision. | (5) Requires each law enforcement agency, not later than December 2, 2021, to certify to the Attorney General the total of all salaries to be paid in calendar year 2022 to officers or troopers of the agency who will receive that training in calendar year 2022 and the hourly rate of pay for each of those officers and troopers. | (5) Same as the House. |

| Executive | As Passed By House | As Reported By Senate Finance |
|--------------------|---|-------------------------------|
| (6) No provision. | (6) Requires the Attorney General, not later than January 1, 2022, to begin the operation of the pilot program. Requires the Attorney General, prior to that date, to establish rules, under R.C. section 111.15, for the operation and administration. | (6) Same as the House. |
| (7) No provision. | (7) Requires the Attorney General to pay each law enforcement agency an amount to cover up to 50% of the total cost of the salaries of the officers or troopers of the agency to be paid to officers or troopers who will receive that training in calendar year 2022, as certified by the agency, during the period of the training. | (7) Same as the House. |
| (8) No provision. | (8) Specifies that the amounts to be paid cover only the period during which the officers or troopers are receiving that training and not exceed an amount covering twenty-four hours of the training. | (8) Same as the House. |
| (9) No provision. | (9) Provides that, if the amount of the money appropriated to the Attorney General is insufficient to pay 50% of the total cost of the salaries of the peace officers or troopers of all law enforcement agencies to be paid in calendar year 2022 to officers or troopers who will receive that training in calendar year 2022, the amount to be paid to each such agency is reduced proportionately so that each agency is paid an equal percentage of its cost in the year for the training. | (9) Same as the House. |
| (10) No provision. | (10) Prohibits any payment to any law enforcement agency after January 1, 2023. | (10) Same as the House. |
| (11) No provision. | (11) Requires a law enforcement agency that receives money and does not use all of the money for the salaries certified by the agency to return all of the money not used to the Attorney General. | (11) Same as the House. |

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As Passed By House

As Reported By Senate Finance

(12) No provision.

(12) Requires each law enforcement agency that receives money to submit to the Attorney General a report that states the amount of money the agency received, how that money was used, when it was used, and any other information with respect to the use of the money that is required by the Attorney General. Requires the Attorney General to prepare a report that compiles the information in the reports received from law enforcement agencies and submit the report to the General Assembly and the Legislative Service Commission.

(12) Same as the House.

Fiscal effect: The bill appropriates \$15 million in FY 2022 under DPF 5XZ0 appropriation item 055664, Law Enforcement Reimbursement Training Pilot Program and earmarks \$25,000 for program administration costs. For law enforcement agencies that already voluntarily require continuing education for their officers or troopers, those agencies may realize some savings as the new pilot program would offset some of the training costs that are planned for calendar year 2022. Other law enforcement agencies may experience increases in expenditures incurred for the state mandated up to 24 hours of continuing professional training in calendar year 2022 since the pilot program is to cover up to 50% of the salary costs.

Fiscal effect: Same as the House, but provides \$15 million in FY 2022 from GRF appropriation item 055509, Law Enforcement Reimbursement Training Pilot Program, instead of DPF Fund 5XZ0 appropriation item 055664, Law Enforcement Reimbursement Training Pilot Program.

Executive

As Passed By House

As Reported By Senate Finance

CIVCD1 Use of medical marijuana in violation of employer's policy

No provision.

No provision.

R.C. 3796.28

Provides that an employer does not violate the Ohio Civil Rights Law when the employer takes an adverse employment action against a person who uses medical marijuana in contravention of a workplace policy regulating medical marijuana use.

Fiscal effect: Potential savings effect for state and political subdivisions, as the provision may reduce filings with the Ohio Civil Rights Commission or courts of common pleas.

| Executive | As Passed By House | As Reported By Senate Finance |
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| <p>COMCD9 Plumbing inspector certification</p> <p>R.C. 3703.01, conforming change in R.C. 3703.03</p> <p>Removes certification of plumbing inspectors from COM's Division of Industrial Compliance's responsibility and authority but retains the Board of Building Standard's plumbing inspector certification.</p> <p>Eliminates prohibitions on boards of health that do not employ certified plumbing inspectors from inspecting plumbing or collecting fees for inspecting plumbing and contracting with other boards of health to inspect plumbing on their behalf.</p> <p>Fiscal effect: Eliminating the double certification for some plumbing inspectors will reduce revenue deposited into the Industrial Compliance Operating Fund (Fund 5560). The certification fee is \$100 for the initial certification and \$60 for the renewal certification.</p> | <p>R.C. 3703.01, conforming change in R.C. 3703.03</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p> | <p>R.C. 3703.01, conforming change in R.C. 3703.03</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p> |

Executive

As Passed By House

As Reported By Senate Finance

DEVCD40 Ohio Residential Broadband Expansion Grant Program

| Executive | As Passed By House | As Reported By Senate Finance |
|-------------------|--|--|
| | R.C. 122.401, 122.40, 122.403 through 122.4077; 133.13, 188.01 through 188.30; 303.251, 505.881, and 727.01; 4926.01 through 4926.60 | R.C. 122.403, 122.404 (repealed) |
| No provision. | Does the following to address broadband expansion and infrastructure (these provisions are identical to those in H.B. 2 of the 134th G.A., As Passed by the House. See the LSC Bill Analysis for more details of these provisions at https://www.legislature.ohio.gov/legislation/legislation-documents?id=GA134-HB-2). | Replaces the House provisions with a provision that makes the following changes to H.B. 2, which was enacted on May 5, 2021 and became effective May 17, 2021: |
| (1) No provision. | (1) Creates the Ohio Residential Broadband Expansion Grant Program and the five-member Ohio Broadband Expansion Program Authority to award program grants to fund the construction of broadband projects in unserved areas of the state. Specifies that members of the Authority are to receive a monthly stipend in an amount that will qualify each member for one year of retirement service credit under OPERS for each year of the member's term. Allows up to two members of the Authority to attend meetings electronically under certain conditions. | (1) Replaces the House provision with provisions eliminating: (A) the monthly stipend and Ohio Public Employees Retirement System (OPERS) service credit for the members of the Broadband Expansion Program Authority and (B) the ability for up to two Authority members at a time to attend meetings electronically. (Members will receive reimbursements for their actual expenses under continuing law.) |
| (2) No provision. | (2) Requires DEV to adopt rules for the grant program including rules for an application form and application procedures and procedures for periodic program grant disbursements. Requires DEV, in consultation with the Authority, to establish a weighted scoring system to evaluate and select applications for program grants and make it available on its website. | (2) No provision. |
| (3) No provision. | (3) Requires DEV to publish certain grant program and application information on its website. Requires DEV to accept, receive, and review applications for program grants and send completed applications to the Authority for review | (3) No provision. |

| Executive | As Passed By House | As Reported By Senate Finance |
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| (4) No provision. | <p>and award of program grant money for eligible projects.</p> <p>(4) Requires up to 30% of the program grant to be disbursed before project construction begins, up to 60% of the program grant to be disbursed periodically over the course of the project construction according to DEV rules, and the remaining portion to be disbursed not later than 60 days after notification that construction is complete.</p> | (4) No provision. |
| (5) No provision. | <p>(5) Requires a broadband provider to construct last mile broadband infrastructure after receiving a program grant award.</p> | (5) No provision. |
| (6) No provision. | <p>(6) Permits a board of county commissioners, by resolution, to request DEV to solicit applications from broadband providers for program grants for eligible projects in the municipal corporations and townships of the county.</p> | (6) No provision. |
| (7) No provision. | <p>(7) Permits a challenging provider to challenge, in writing, all or part of a completed application for a program grant not later than 65 days (or longer if an extension is granted) after the close of the submission period (or extension period).</p> | (7) No provision. |
| (8) No provision. | <p>(8) Permits a broadband provider to enter into an arrangement to designate video service provider fees remitted by the provider for contribution towards an eligible project’s broadband funding gap under certain circumstances.</p> | (8) No provision. |
| (9) No provision. | <p>(9) Permits a municipal corporation, county, or township to fund a portion of the broadband funding gap for an eligible project through a property tax assessment made by the municipal corporation, county, or township.</p> | (9) No provision. |
| (10) No provision. | <p>(10) Permits DEV to withhold payments for failure to meet at least the minimum broadband service speeds required under the bill until the speeds are achieved. Permits DEV to require the broadband provider to refund state and local</p> | (10) No provision. |

| Executive | As Passed By House | As Reported By Senate Finance |
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| (11) No provision. | government funds if the provider fails to cure the identified noncompliance. (11) Requires each broadband provider that receives a program grant to submit progress and certain other reports. | (11) No provision. |
| (12) No provision. | (12) Requires the Authority to complete an annual report that evaluates the grant program’s success on DEV’s website and to provide the report to the Governor and the General Assembly by December 1 each year. | (12) No provision. |
| (13) No provision. | (13) Expands the use of electric cooperative easements for the provision of broadband service and creates a process for addressing damages to servient estates (land burdened by an easement). | (13) No provision. |
| (14) No provision. | (14) Establishes a process for granting broadband providers, telecommunication service providers, video service providers, and wireless service providers access to electric cooperatives pole facilities through pole attachments. Fiscal effect: The bill appropriates \$170.0 million in FY 2022 and \$20.0 million in FY 2023 under DPF Ohio Residential Broadband Expansion Grant Program Fund (Fund 5XU0) line item 195567, Residential Broadband Expansion Grants, to awards grants under the Ohio Residential Broadband Expansion Grant Program. See also DEVCD41 and OBMCD39. | (14) No provision. Fiscal effect: None. |

Executive

As Passed By House

As Reported By Senate Finance

DOHCD50 Drug overdose fatality review committees; suicide fatality review committees

R.C. 121.22, 307.631-307.639, 307.641-307.649, 307.6410, 2151.421, 3701.0410, 3701.0411, 4729.80, 4729.86, 4731.22

| | | |
|---------------|---------------|--|
| No provision. | No provision. | Authorizes the establishment of both of the following to review drug overdose and opioid-involved deaths or suicide deaths occurring in the county or region: (1) county or regional drug overdose fatality review committees and (2) county or regional suicide fatality review committees. |
| No provision. | No provision. | Authorizes the establishment of a hybrid committee rather than two separate committees in order to review the deaths. |
| No provision. | No provision. | Requires each review committee that is established to collect certain information concerning the deaths, review the information, and submit annual reports to ODH. |
| No provision. | No provision. | Requires specified individuals or entities that provided services to a person whose death is reviewed by a committee to submit summary sheets of information to the committee. |
| No provision. | No provision. | Provides that records presented to a review committee, statements made by committee members, committee work products, and data submitted to ODH, other than annual reports, are confidential and to be used by the review committee, its members, and ODH only in the exercise of the committee's or ODH's proper functions. |
| No provision. | No provision. | Grants immunity from civil liability to committee members and any individual or entity providing information to a committee. |
| No provision. | No provision. | Requires ODH to adopt rules establishing procedures for a committee to follow in conducting reviews of deaths. |

Fiscal effect: Counties that choose to establish review

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As Passed By House

As Reported By Senate Finance

committees may experience an increase in costs, as well as local boards of health, and other participating local public entities. ODH may also experience an increase in costs to prescribe and collect reports and to adopt rules.

DOHCD40 City health districts

No provision.

R.C. 3709.01, 3709.012, 3709.052, 3709.06, 3709.07

Requires each city with a population less than 50,000 served by a board of health of a city health district to complete a study evaluating the efficiency and effectiveness of merging with the general health district that includes the city for the administration of health affairs in the merged general health district.

R.C. 3701.13, 3709.012, 3709.052, 3709.06, 3709.07

Same as the House, but exempts from the requirements a city health district that is either accredited or in the process of applying for accreditation and receives it by December 31, 2025.

No provision.

Requires the Director of Health, in consultation with the Auditor of State, to develop criteria to be used in determining whether a merger is advisable and requires the city to conduct its evaluation using the developed criteria.

Same as the House.

No provision.

Requires the city's chief executive, if the study indicates that a merger is advisable, to enter into a contract with the district advisory council for the general health district that includes the city for the administration of health affairs in the merged general health district, unless the applicable district advisory council for the general health district delays the merger for good cause.

Same as the House.

Fiscal effect: ODH and the Auditor of State may experience an increase in administrative costs. Costs to conduct the studies may be covered under a \$6.0 million earmark in FY 2022 from GRF appropriation item 440413, Local Health Departments (see DOHCD10). Any other impacts will depend on the study results.

Fiscal effect: Affected local health departments will experience an increase in costs to conduct the studies. The cost of these studies is unknown at this time. Any other impacts will depend on the study results. Additionally, ODH and the Auditor of State may experience an increase in administrative costs.

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As Passed By House

As Reported By Senate Finance

DOHCD9 Combined health district property tax authority

R.C. 3709.291

Authorizes combined health districts to levy property tax, with voter approval, for operating expenses.

Fiscal effect: Potential increase in administrative costs to county boards of elections, as well as a potential gain in tax revenue for boards of health of a combined health district if a new tax levy is approved. According to ODH, this could facilitate local health district mergers.

No provision.

R.C. 3709.291

Same as the Executive.

Fiscal effect: Same as the Executive.

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| JFSCD40 Voluntary participation agreements | | |
| R.C. 5101.1412, 2151.451-2151.453 | R.C. 5101.1412, 2151.451-2151.453 | R.C. 5101.1412, 2151.451-2151.453 |
| Rewords the mandate for ODJFS or its representative to seek judicial determination regarding an emancipated young adult’s (EYA's) best interest to “petition the court for and obtain a judicial determination,” rather than “seek approval from the court.” | Same as the Executive. | Same as the Executive. |
| Explicitly associates petitioning and obtaining that determination with maintaining the EYA's Title IV-E eligibility. | Same as the Executive. | Same as the Executive. |
| Changes the annual court determination requirement regarding reasonable efforts to finalize a permanency plan for EYA independence to remove the focus on a permanency plan that addresses only ODJFS’ or its representative’s efforts to prepare the EYA for independence. | Same as the Executive. | Same as the Executive. |
| Eliminates the remedy that an EYA loses eligibility for continued care and placement with ODJFS or its representative under a voluntary participation agreement (VPA) if a court determines 180 days after the VPA becomes effective that the placement does not serve the person's best interest. | Same as the Executive. | Same as the Executive. |
| Requires federal payments for foster care be suspended if the best interest and reasonable efforts determinations are not timely made. | Same as the Executive. | Same as the Executive. |
| Revises elements of the permanency plan determination that a court must make, as follows: | Same as the Executive. | Same as the Executive. |
| (1) 12 months after the VPA's effective date (instead of 12 months after the date it is signed as current law states). | (1) Same as the Executive. | (1) Same as the Executive. |
| (2) At least once every 12 months after the first determination, rather than simply “annually.” | (2) Same as the Executive. | (2) Same as the Executive. |

| Executive | As Passed By House | As Reported By Senate Finance |
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| <p>(3) Characterizes the determination as concerning that ODJFS or its representative made reasonable efforts (instead of the passive "whether reasonable efforts have been made" as current law states) to finalize a permanency plan to prepare the EYA for independence.</p> | <p>(3) Same as the Executive.</p> | <p>(3) Same as the Executive.</p> |
| <p>Expands the juvenile courts that may exercise jurisdiction over an EYA receiving federal foster care payments to include the court of the county the EYA resided in when the EYA's custody, planned permanent living arrangement, or care and placement terminated (current law only gives jurisdiction to the juvenile court of the county the EYA resides in).</p> | <p>Same as the Executive.</p> | <p>Same as the Executive.</p> |
| <p>Fiscal effect: Requires federal payments for foster care be suspended if the best interest and reasonable efforts determinations are not timely made. These changes will allow an EYA to continue to receive funds in cases where the best interest ruling is not received in a timely manner. Currently, if the ruling is not received in time, the EYA is removed from the program and loses title-IV eligibility. This change would allow the EYA to remain in the program and receive support through GRF.</p> | <p>Fiscal effect: Same as the Executive.</p> | <p>Fiscal effect: Same as the Executive.</p> |
| <p>JFSCD63 Local workforce development board meetings</p> | | |
| <p>No provision.</p> | <p>No provision.</p> | <p>R.C. 6301.06 Allows local workforce development boards to hold meetings by interactive video conference or teleconference (states a preference for interactive video conference).</p> |
| <p>No provision.</p> | <p>No provision.</p> | <p>Requires a board that wishes to hold meetings by video conference or teleconference to adopt rules that require the meetings to be conducted in a certain manner and establish a minimum number of members who must be physically present at the primary meeting location.</p> |

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As Passed By House

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Fiscal effect: Possible savings for local workforce development boards if teleconference results in savings (e.g. travel costs).

| Executive | As Passed By House | As Reported By Senate Finance |
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| <p>DPSCD35 Minimum age to sell tobacco products</p> <p>R.C. 2927.02</p> <p>Expands the offense of illegal distribution of tobacco products to additionally prohibit tobacco businesses from permitting an employee under 18 years of age to sell tobacco products. Makes the penalty for a first violation of the prohibition a fourth degree misdemeanor, and a third degree misdemeanor for any subsequent violation.</p> <p>Fiscal effect: Potential increase in annual operating costs for county and municipal criminal justice systems to prosecute and sanction violators, and a related annual revenue gain in court costs and fees, and fines distributed between the state and subdivisions.</p> | <p>R.C. 2927.02</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p> | <p>No provision.</p> |
| <p>DPSCD55 Registration tax and fee waiver for amusement ride owners</p> <p>(1) No provision.</p> <p>(2) No provision.</p> | <p>Section: 745.10</p> <p>(1) Waives vehicle and trailer registration taxes and fees, for one year after the effective date of the provision, for an amusement ride owner that was not able to operate the owner's amusement rides in calendar year 2020.</p> <p>(2) Specifies that the following taxes and fees are included in the waiver: the annual registration tax, any annual registration fees (BMV or alternative fuel vehicle fees), any local motor vehicle taxes, any license plate fees, and the BMV or deputy registrar service fee.</p> <p>Fiscal effect: Likely no more than minimal one-time loss in registration tax and fee revenue that is collected by the Bureau of Motor Vehicles and distributed according to statutory formula to the state and political subdivisions.</p> | <p>(1) No provision.</p> <p>(2) No provision.</p> |

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As Passed By House

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DRCCD14 Removing outdated law about the Ohio River Valley Facility

No provision.

R.C. 307.39, 341.12, 341.121 (repealed)

Removes outdated provisions of the Revised Code that allowed Lawrence County to place inmates in the Ohio River Valley Facility.

Fiscal effect: None.

R.C. 307.39, 341.12, 341.121 (repealed)

Same as the House.

Fiscal effect: Same as the House.

DRCCD8 Community control sanctions, judicial release, and 80% release mechanism

R.C. 2929.15, 2929.20, 2929.25, 2967.19

(1) Modifies the existing authorized duration of community control sanctions a court is permitted to impose on an offender for a felony from a maximum of five years for all felonies to:

(a) Maximum of five years for first, second, and third degree felonies and felony sex offenses;

(b) Maximum of three years for fourth degree felonies that are not felony sex offenses; and

(c) Maximum of two years for fifth degree felonies that are not felony sex offenses.

(2) Modifies the existing authorized duration of community control sanctions a court is permitted to impose on an offender for a misdemeanor from a maximum of five years to a maximum of two years.

(3) Modifies the authorized duration of community control sanctions which a court is permitted to impose on a prisoner released on judicial release or under the 80% release mechanism from a maximum of five years for all offenders to:

(a) Maximum of five years if the most serious offense from which the release is granted is a first, second, or third degree

(1) No provision.

(a) No provision.

(b) No provision.

(c) No provision.

(2) No provision.

(3) No provision.

(a) No provision.

(1) No provision.

(a) No provision.

(b) No provision.

(c) No provision.

(2) No provision.

(3) No provision.

(a) No provision.

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felony or a felony sex offense;

(b) Maximum of three years if the most serious offense from which the release is granted is a fourth degree felony that is not a felony sex offense; and

(c) Two years if the most serious offense from which release is granted is a fifth degree felony that is not a felony sex offense.

Fiscal effect: Administrative cost savings for the state's Adult Parole Authority and county probation departments, as their respective monthly community supervision caseloads will be reduced to some degree.

(b) No provision.

(c) No provision.

(b) No provision.

(c) No provision.

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Property Taxes and Transfer Fees

TAXCD46 Emergency and police services combined levy

No provision.

R.C. 5705.19, Section 803.90

Authorizes a municipal corporation or a township to permanently impose, with voter approval, a combined levy for fire and emergency medical services (EMS) and police services. (Separate police and fire/EMS levies may already be levied for a continuing period, and combined levies may already be levied for five or fewer years.)

Fiscal effect: Allows another option for funding local police and fire/EMS services, reducing the number of times levies would need voter approval.

R.C. 5705.19, Section 803.90

Same as the House.

Fiscal effect: Same as the House.

TAXCD50 Property tax exemption for qualified energy projects

No provision.

R.C. 5727.75

Extends, by two years, the deadline by which the owner or lessee of a qualified renewable energy project may apply for a property tax exemption.

Fiscal effect: Potential revenue losses to school districts and other political subdivisions, though revenue losses to counties are permissive in certain cases, as explained below. The provision applies to prospective renewable energy (e.g., wind and solar) facilities that will newly obtain the property tax exemption for the two-year period, tax year (TY) 2024-TY 2025. Once a renewable energy project qualifies for this certification, it is exempt from taxation in all ensuing tax years. Since this exemption was originally enacted in 2010, the Ohio Development Services Agency has certified more than 60 renewable energy projects. The property tax exemption applies to real and tangible personal property used by the energy facility. If the

R.C. 5727.75

Same as the House.

Fiscal effect: Same as the House.

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nameplate capacity of a qualified energy project is 20 megawatts (MW) or greater, the local board of county commissioners must approve its tax-exempt status. In return for this approval, the owner or lessee of an energy project must make a payment in lieu of taxes (or "PILOT") ranging between \$6,000 and \$9,000 per each MW of nameplate capacity.

Other Taxation Provisions

TAXCD13 Wireless 9-1-1 Government Assistance Fund distribution

R.C. 128.55

Requires the monthly disbursements made by the Tax Commissioner from the Wireless 9-1-1 Government Assistance Fund (Fund 7093) to county treasurers to be made in the same proportion distributed to that county in the corresponding month of the previous calendar year, instead of the current law disbursements requirement that is based on the same amounts disbursed in the corresponding months in 2013 made by the Public Utilities Commission of Ohio (PUCO).

Requires any shortfall in distributions resulting from the timing of funds received in a previous month to be distributed in the following month. (Under current law, the distribution requirement due to insufficient funds is based on reducing each county's share in proportion to the corresponding month in 2013 until the amount available in Fund 7093 is allocated, and such shortfalls must be remedied in the following month.)

Fiscal effect: None. Total disbursements to counties in calendar year (CY) 2020 were the same as the distributions made by PUCO in CY 2013.

R.C. 128.55

Same as the Executive.

Same as the Executive.

Fiscal effect: Same as the Executive.

R.C. 128.55

Same as the Executive.

Same as the Executive.

Fiscal effect: Same as the Executive.

| Executive | As Passed By House | As Reported By Senate Finance |
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| TAXCD42 Delinquent municipal income tax collection: federal Treasury Offset Program | | |
| No provision. | <p>R.C. 131.025</p> <p>Requires the Attorney General to participate in the federal Treasury Offset Program (TOP) for the collection of past due municipal income taxes to the extent that such taxes qualify for the program.</p> | <p>R.C. 131.025</p> <p>Same as the House.</p> |
| No provision. | <p>Specifies that the Attorney General is the tax administrator with respect to past due municipal income taxes that are certified to the Attorney General for collection solely for the purpose of qualifying for the TOP.</p> | Same as the House. |
| | <p>Fiscal effect: TOP is a program in which state and federal tax administrators cooperate to collect delinquent taxes. Adding municipal income taxes to the program will increase collections, but likely not by a substantial amount; participation is voluntary for municipalities. Since the state already participates in TOP, additional costs, including AGO costs, would be minimal.</p> | Fiscal effect: Same as the House. |
| TAXCD14 Estate tax filing and fees | | |
| <p>R.C. 319.54, 321.27, 5731.21, 5731.24, 5731.28, and 5731.41</p> | <p>R.C. 319.54, 321.27, 5731.21, 5731.24, 5731.28, and 5731.41</p> | <p>R.C. 319.54, 321.27, 5731.21, 5731.24, 5731.28, and 5731.41</p> |
| <p>Makes administrative changes to the repealed estate tax and the fees allowed to officials and agents for collecting the tax. Provides that no estate tax is due for property first discovered after December 31, 2021. (The state estate tax was repealed on January 1, 2013, but the tax continues to apply to newly-discovered property of decedents who died before that date.)</p> | Same as the Executive. | Same as the Executive. |
| <p>Fiscal effect: Potential revenue loss is likely negligible; estate tax receipts continue to trickle in since the tax was repealed. In FY 2020, receipts were about \$0.5 million;</p> | Fiscal effect: Same as the Executive. | Fiscal effect: Same as the Executive. |

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about \$0.1 million was deposited into the GRF and \$0.4 million was the share to local governments.
