

Executive	As Passed By House	In Senate Finance
DOHCD40 Sex recognition	R.C. 9.05	R.C. 9.05
No provision.	Establishes state policy recognizing only two sexes, male and female, which are not changeable and are grounded in fundamental and incontrovertible reality.	Same as the House.
DOHCD41 Medical Quality Assurance Fund	R.C. 113.78	R.C. 113.78, 4731.226; Section 105.30, 620.40, 620.41 (amends section 14 of H.B. 238 of the 135th G.A.)
No provision.	Permits TOS to invest money from the Medical Quality Assurance Fund that exceeds the amount required to meet the Fund's current uses, which are directed by the General Assembly, by exercising the existing authority that applies to investing interim funds of the state.	No provision.
No provision.	Requires all investment earnings of the Fund to be credited to the Fund.	Same as the House, but abolishes the Fund on July 1, 2026
No provision.	No provision.	Requires the monitoring organization that is under contract with the State Medical Board to operate the Confidential Monitoring Program for impaired practitioners to create a foundation, which has the sole purpose of supporting monitoring programs that meet existing law criteria for approval.
No provision.	No provision.	Requires the foundation to be created in collaboration with the Ohio State Medical Association and Ohio Hospital Association, including by requiring the three creating entities to establish a governing board consisting of one representative from each entity.

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No provision.	No provision.	Requires the Treasurer of State, within 30 days after the foundation is created, to transfer to the monitoring organization all unencumbered money from the Medical Quality Assurance Fund, which is a custodial fund consisting of money that was transferred to it by the Ohio Medical Quality Foundation.
No provision.	No provision.	Eliminates existing law provisions specifying other ways that money in the Fund could be used.
No provision.	No provision.	Requires the monitoring organization, within 30 days of receiving the transferred funds, to submit the money to the newly created foundation.
No provision.	No provision.	Requires the newly created foundation's governing board to meet annually to approve a plan for the disbursement of the foundation's funds.
No provision.	No provision.	Requires initial amounts to be disbursed by January 1, 2026, or 30 days after the foundation receives the money from the Medical Quality Assurance Fund, whichever is later.
	Fiscal effect: Depends on the amount invested and the return on those investments.	Fiscal effect: Minimal costs to MED to require the monitoring organization to implement these provisions as a condition of entering into and maintaining the contract. Any other state costs relating to the Fund will no longer be incurred once the transfer is complete.
DOHCD31 Prohibit flavored vapor products		
R.C. 2927.02		
Prohibits giving away, selling, advertising, displaying, or marketing any "flavored electronic liquid," i.e., a solution containing nicotine that is designed or sold for use with an electronic smoking device and that has a "characterizing flavor" other than the taste or smell of tobacco.	No provision.	No provision.
Fiscal effect: ODH may experience an increase in costs to ensure retailer compliance and investigate any complaints.		

Executive	As Passed By House	In Senate Finance
DOHCD33 Deposit of vital statistics fees by ODH		
R.C. 3109.14	R.C. 3109.14	R.C. 3109.14
Requires ODH, instead of TOS as under current law, to deposit collected vital statistics fees into the state treasury to the credit of the Children's Trust Fund.	Same as the Executive.	Same as the Executive.
Fiscal effect: Administrative costs will be realized by ODH instead of TOS.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
DOHCD45 Type 1 diabetes information		
	R.C. 3313.7118, 3314.03, 3326.11, and 3707.61	
No provision.	Requires ODH to create informational materials on type 1 diabetes for parents, guardians, educators, and other persons having care or charge of children.	No provision.
No provision.	Requires public schools, community schools, STEM schools, and private schools that serve elementary school students to provide a paper or electronic copy of the informational materials to each student's parent or guardian.	No provision.
	Fiscal effect: Potential minimal administrative costs to create informational materials. Schools may incur printing costs if paper copies are provided.	
DOHCD39 Eligibility for Program for Children and Youth with Special Health Care Needs		
	R.C. 3701.021	R.C. 3701.021
No provision.	Expands eligibility for the Program for Children and Youth with Special Health Care Needs by increasing the maximum age of participants from 25 to 26.	Same as the House.
	Fiscal effect: The bill increases GRF ALI 440505, Children and Youth with Special Health Care Needs, by \$500,000 in FY 2026 for this purpose.	Fiscal effect: Same as the House.

Executive

As Passed By House

In Senate Finance

DOHCD42	Center for Community Health Worker Excellence		
		R.C. 3701.0212, (repealed)	R.C. 3701.0212, (repealed)
No provision.	Abolishes the Board of Directors of the Center for Community Health Worker Excellence and abolishes the statutory authority for the Center as a public-private partnership	Same as the House.	
	Fiscal effect: The bill reduces GRF ALI 440485, Health Program Support, by \$2,500,000 in each fiscal year.	Fiscal effect: Same as the House.	
DOHCD43	Rare Disease Advisory Council and reports		
		R.C. 3701.051, (repealed)	R.C. 3701.051, 103.60 (repealed); Sections 105.40, 701.100
No provision.	Eliminates the requirement that the ODH Director produce a report on rare diseases in Ohio every two years.	Same as the House.	
No provision.	No provision.	Abolishes the Rare Disease Advisory Council effective December 31, 2025, and requires the Council to submit its final report to the General Assembly by that date.	
	Fiscal effect: Potential reduction in administrative costs.	Fiscal effect: Same as the House, but there also may be a minimal reduction in costs to provide any administrative support to the Council or reimbursements for members.	
DOHCD38	Save Our Sight Fund - health professional licensure		
		R.C. 3701.21, 4743.12	
No provision.	Requires the following licensing boards to ask an applicant for licensure or renewal if the applicant wishes to voluntarily contribute to the Save Our Sight Fund: NUR, PRX, State Board of Education, State Board of Emergency Medical, Fire, and Transportation Services, MED, and VPB.	No provision.	
No provision.	Requires such a board to provide a method by which an applicant wishing to contribute may do so.	No provision.	
No provision.	Requires all amounts collected to be deposited into the state treasury to the credit of the Save Our Sight Fund (Fund 4V60).	No provision.	

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	Fiscal effect: Potential increase in costs to impacted boards to adjust applications to accommodate voluntary contributions, including possible IT/eLicense changes. The bill increases DPF Fund 4V60 ALI 440641, Save Our Sight, by \$500,000 in each fiscal year.	
DOHCD35 Genetic Services funds for abortion referral or counsel	R.C. 3701.511	R.C. 3701.511
No provision.	Removes the exception allowing ODH Genetic Services funds to be used to counsel or refer for abortion in the case of a medical emergency.	Same as the House.
	Fiscal effect: Minimal.	Fiscal effect: Same as the House.
DOHCD37 Abortion reporting changes	R.C. 3701.79, 2919.171	R.C. 3701.79, 2919.171
No provision.	Requires ODH's public report providing statistics for all abortion reports from the previous calendar year to be issued by March 1, rather than September 30, of each year.	Same as the House.
No provision.	Specifies that the abortion report required to be completed by an attending physician applies to abortions performed by both surgical procedure and abortion-inducing drugs.	Same as the House.
No provision.	Clarifies that the abortion reports required to be completed for each abortion under existing law must include the pregnant woman's state of residence in addition to her zip code.	Same as the House.
No provision.	Requires the monthly and annual abortion reports filed by hospitals to include the total number of Ohio residents versus non-Ohio residents who have undergone an abortion and received postabortion care.	Same as the House.

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No provision.	Requires ODH's annual report on abortion data from the previous year to be issued no later than March 1st (rather than October 1st) of each year and clarifies that the report must include the number performed on Ohio residents and the number performed on nonresidents.	Same as the House.
No provision.	Requires ODH to develop a public electronic dashboard to publish on a monthly basis abortion data that includes specified information.	Same as the House.
No provision.	Changes three of the required age categories for monthly and annual abortion reports under current law to (1) under 16 years of age, rather than under 15, (2) 16 to 17, rather than 15 to 19, and (3) 18 to 24, rather than 20 to 25. Requires these age categories to also be applied to reports under the public dashboard.	Same as the House.
No provision.	Requires for monthly and annual abortion reports the inclusion of the total number of abortions performed on minors by each facility in the categories of under 16 years of age and 16 to 17 years of age.	Same as the House.
No provision.	Requires that the total number of previous abortions the woman has undergone and the total number of in-state versus out-of-state women who have abortions be reported by age category.	Same as the House.
	Fiscal effect: Potential increase in costs to ODH to develop a public electronic dashboard to publish monthly data regarding abortion. Potential minimal costs to public hospitals to accommodate reporting changes.	Fiscal effect: Same as the House.
DOHCD23 Registration of vapor product retailers		
R.C. 3701.842, 3701.841, 3701.843, 3701.844		
Requires persons engaged in selling vapor products from a place of business in Ohio to annually register with ODH.	No provision.	No provision.

Executive	As Passed By House	In Senate Finance
Exempts from the registration requirement persons licensed under continuing law (1) in the business of trafficking cigarettes or (2) solely for vapor product distribution.	No provision.	No provision.
Requires initial applicants to provide ODH with a completed application form with specified information and to pay (1) a \$200 nonrefundable application fee, and (2) a \$200 annual registration fee for each place of business.	No provision.	No provision.
Allows existing certificates of registration to be renewed following payment of a \$200 annual registration fee.	No provision.	No provision.
Requires the ODH Director to deny, refuse to renew, suspend, or revoke a certificate of registration under certain circumstances.	No provision.	No provision.
Allows the ODH Director to impose a penalty of up to \$1,000 on a person who knowingly sells vapor products at retail without the required registration or who fails to display the registration.	No provision.	No provision.
Limits the penalty to \$100 for recently lapsed registrations and allows the ODH Director to waive all or part of a penalty for reasonable cause.	No provision.	No provision.
Requires all fees and fines collected in connection with the vapor product retailer registration to be deposited to the Tobacco Use Prevention Fund (Fund 5BX0) to be used for the administration of the program or for tobacco and nicotine prevention or cessation interventions.	No provision.	No provision.
Fiscal effect: ODH will experience an increase in costs to register and regulate vapor product retailers, including upfront development and ongoing costs (ODH estimates \$500,000 in upfront costs in FY 2026). However, the registration fees and penalties established will partially offset these costs in initial years. ODH anticipates the program will eventually become self-sustaining.		

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DOHCD48 Facility fees		
No provision.	No provision.	<div><div>R.C. 3702.44</div><div>Prohibits, effective January 1, 2027, an ambulatory surgical facility or medical practice owned or operated by a hospital or hospital system from charging a facility fee in connection with any health care procedure or service provided to a patient at the facility or practice, but only if the facility or practice was owned or operated solely by physicians at the time of its purchase by the hospital or system.</div><div>Fiscal effect: Any government-owned hospitals that charge facility fees under these circumstances would realize a loss of facility fee revenues. Public health programs could experience savings if these fees are no longer charged.</div></div>
DOHCD47 Medical certificate of death		
No provision.	No provision.	<div><div>R.C. 3705.16, 4731.22</div><div>Clarifies that the coroner or medical examiner certifies the cause of death when a decedent dies as a result of criminal or other violent means, while an attending physician certifies the cause of death in all other circumstances.</div></div>
No provision.	No provision.	<div><div></div><div>Authorizes the physician who last examined or treated a decedent to certify the decedent's cause of death and complete and sign the medical certificate of death, but only in the case of a decedent who did not have an attending physician in charge of a patient's care for the illness or condition that resulted in the patient's death.</div></div>
No provision.	No provision.	<div><div></div><div>Extends the current law timeline by which a medical certificate of death must be completed and signed, from 48 hours after death to 48 hours after notice of the death.</div></div>
No provision.	No provision.	<div><div></div><div>Revises in the following ways existing law provisions that apply when a decedent's cause of death remains pending:</div></div>

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(1) No provision.	(1) No provision.	(1) Eliminates the authority of a coroner or medical examiner, when specifying on the medical certificate that the cause of death is pending, to sign the certificate by stamping it with a stamp of the coroner's or examiner's signature.
(2) No provision.	(2) No provision.	(2) Maintains the authority of a coroner or medical examiner to sign a medical certificate that specifies the cause of death as pending, but eliminates references to signing the certificate in the coroner's or examiner's own hand.
(3) No provision.	(3) No provision.	(3) Maintains provisions authorizing the coroner or medical examiner to sign any other medical certificate of death or supplementary medical certification, but eliminates the requirement that the signing be done in the coroner's or examiner's own hand.
(4) No provision.	(4) No provision.	(4) Requires any other medical certificate of death or supplementary medical certification to be signed by the coroner or medical examiner within 48 hours after determining the cause of death.
No provision.	No provision.	Establishes the failure to comply with the law governing medical certificates of death as a ground upon which MED may take disciplinary action against a physician.
No provision.	No provision.	Grants a coroner, medical examiner, or physician acting in good faith and upon reasonable belief immunity from civil liability and professional discipline for any act or omission in certifying the cause of death or in completing and signing the medical certificate of death. Fiscal effect: Potential costs to government-owned hospitals or county coroners to update policies. Potential increase in costs to MED to investigate any violations.

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DOHCD36 Household sewage treatment system-soil and slope inspection		
	R.C. 3718.02	
No provision.	Prohibits the ODH Director from adopting rules requiring a soil evaluator or soil scientist to evaluate the soil type and slope with respect to a household sewage treatment system or a proposed household sewage treatment system. Fiscal effect: Some local health departments may charge fees for soil evaluation review; thus, LHDs could experience a decrease in costs to provide these reviews and a corresponding decrease in fee revenue.	No provision.
DOHCD30 Bonds - nursing home entering operators		
R.C. 3721.026	R.C. 3721.026	R.C. 3721.026
Eliminates all references to “other financial security” in the law requiring certain nursing home entering operators to submit evidence to the ODH Director of a bond or other financial security.	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
DOHCD24 Residential care facility license - continued operation during application period		
R.C. 3721.073	R.C. 3721.073	R.C. 3721.073
Allows a residential facility or independent living facility that applies for a license to operate as a residential care facility to operate as a residential facility or independent living facility while its application is pending.	Same as the Executive.	Same as the Executive.
Restricts a residential facility or independent living facility from providing care to more than two residents while the application is pending.	Same as the Executive.	Same as the Executive.

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<p>Fiscal effect: Currently, facilities that choose to license all or a portion of their facility as a residential care facility must discharge or move residents during initial licensing and inspection phases. Thus, there could be indirect impacts to state or local entities that pay for these facility services if any moving-related expenses were passed onto the state or local entity or if individuals continue to receive services rather than being discharged.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Executive.</p>
<p>DOHCD25 Nurse aide eligibility</p> <p>R.C. 3721.32</p> <p>Establishes an alternative condition that an individual may satisfy to be eligible for employment as a nurse aide in a long-term care facility - that the individual has successfully completed both of the following: (1) a training course provided by the U.S. Department of Veterans Affairs (VA) in a VA-operated community living center that the ODH Director determines is similar to an ODH-conducted training and competency evaluation program and (2) an ODH-conducted competency evaluation program.</p> <p>Fiscal effect: Minimal.</p>	<p>R.C. 3721.32</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>R.C. 3721.32</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>

Executive	As Passed By House	In Senate Finance
DOHCD28 Health care real estate investment trusts - hospitals and nursing homes		
R.C. 3722.04, 3721.01, 3721.026, 3721.07, 3721.073, 3722.01, 3722.03, 3722.031, 3722.06, 3722.13		
Prohibits all of the following from leasing from a health care real estate investment trust the building or buildings in which a hospital is located or a nursing home is housed: (1) an applicant seeking an initial license to operate a hospital; (2) an applicant seeking an initial license to operate a nursing home; (3) the holder of a license to operate a hospital; (4) the holder of a license to operate a nursing home; (5) in the case of a change in a licensed hospital's owner, an applicant seeking a license to operate the hospital as its entering owner; (6) in the case of a change in a licensed nursing home's operator, an applicant seeking a license to operate the nursing home as its entering operator.	No provision.	No provision.
Fiscal effect: None.		
DOHCD29 Change of owner - hospitals		
R.C. 3722.04, 3722.01, 3722.06	R.C. 3722.04, 3722.01, 3722.06	R.C. 3722.04, 3722.01, 3722.06
Eliminates current law provisions requiring a hospital's new owner to apply to the ODH Director for a license transfer and replaces them with provisions establishing the following: (1) a process for an entering owner to apply for a license and (2) conditions that must be met before the Director issues the new license, including those requiring the disclosure of certain ownership interests in the hospital (mirrors existing law for nursing home changes of operator).	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	In Senate Finance
DOHCD26 Lead abatement tax credit		
R.C. 3742.50	R.C. 3742.50	
Increases to \$50,000 (from \$10,000) the maximum amount of the tax credit that can be issued by the ODH Director for lead abatement.	Same as the Executive.	No provision.
Fiscal effect: May increase the amount of individual tax credits issued. However, current law limiting the total amount of tax credit certificates issued to \$5.0 million in a fiscal year remains unchanged.	Fiscal effect: Same as the Executive.	
DOHCD27 Inspection fees - facilities operated by medical practitioners		
R.C. 3748.13	R.C. 3748.13	R.C. 3748.13
Increases inspection fees for radiation-generating equipment used in facilities operated by medical practitioners or medical-practitioner groups, as follows:	Same as the Executive.	Same as the Executive.
(1) For a first dental x-ray tube, from \$155 to \$310.	(1) Same as the Executive.	(1) Same as the Executive.
(2) For each additional dental x-ray tube at the same location, from \$77 to \$154.	(2) Same as the Executive.	(2) Same as the Executive.
(3) For a first medical x-ray tube, from \$307 to \$614.	(3) Same as the Executive.	(3) Same as the Executive.
(4) For each additional medical x-ray tube at the same location, from \$163 to \$326.	(4) Same as the Executive.	(4) Same as the Executive.
(5) For each unit of ionizing radiation-generating equipment capable of operating at or above 250 kilovoltage peak, from \$610 to \$1,220.	(5) Same as the Executive.	(5) Same as the Executive.
(6) For a first nonionizing radiation-generating equipment of any kind, from \$307 to \$614.	(6) Same as the Executive.	(6) Same as the Executive.
(7) For each additional nonionizing radiation-generating equipment of any kind at the same location, from \$163 to \$326.	(7) Same as the Executive.	(7) Same as the Executive.

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Fiscal effect: ODH’s General Operations Fund (Fund 4700) will realize a gain in revenues (fees are doubled under the bill).	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
DOHCD32 Scope of environmental health specialists' practice R.C. 3776.01 Removes the administration or enforcement of the hazardous waste law from the scope of practice of environmental health that an environmental health specialist or environmental health specialist in training may engage in. Fiscal effect: None.	R.C. 3776.01 Same as the Executive. Fiscal effect: Same as the Executive.	R.C. 3776.01 Same as the Executive. Fiscal effect: Same as the Executive.
DOHCD1 Mothers and Children Safety Net Services Section: 291.20 Earmarks up to \$200,000 in each fiscal year in GRF ALI 440416, Mothers and Children Safety Net Services, to be used to assist families with children who have hearing loss or hearing disorders under 26 years of age in purchasing hearing aids and hearing assistive technology. Requires the ODH Director to adopt rules governing the distribution of these funds including rules that do both of the following: (1) establish eligibility criteria to include families with incomes at or below 400% FPL; and (2) develop a sliding scale of disbursement based on family income.	Section: 291.20 Same as the Executive. Same as the Executive.	Section: 291.20 Same as the Executive. Same as the Executive.
DOHCD2 Free Clinic Safety Net Services Section: 291.20 Requires GRF ALI 440431, Free Clinic Safety Net Services, to be provided to the Charitable Healthcare Network. Allows funds to be used to reimburse free clinics for health care services provided, as well as for administrative services, information technology costs, infrastructure repair, or other clinic necessities.	Section: 291.20 Same as the Executive. Same as the Executive.	Section: 291.20 Same as the Executive. Same as the Executive.

Executive	As Passed By House	In Senate Finance
Allows the ODH Director to designate up to 5% of the ALI in each fiscal year to pay ODH's administrative costs.	Same as the Executive.	Same as the Executive.
DOHCD3 AIDS Prevention Section: 291.20 Requires GRF ALI 440444, AIDS Prevention, to be used to administer educational and other prevention initiatives.	Section: 291.20 Same as the Executive.	Section: 291.20 Same as the Executive.
DOHCD4 FQHC Primary Care Workforce Initiative Section: 291.20 Requires GRF ALI 440465, FQHC Primary Care Workforce Initiative, to be provided to the Ohio Association of Community Health Centers to administer the FQHC Primary Care Workforce Initiative. Requires the Initiative to provide medical, dental, behavioral health, physician assistant, and advanced practice nursing students with clinical rotations through federally qualified health centers. Allows the ODH Director to designate up to 5% of the ALI in each fiscal year to pay ODH's administrative costs.	Section: 291.20 Same as the Executive.	Section: 291.20 Same as the Executive.
DOHCD5 Emergency Preparedness and Response Section: 291.20 Requires GRF ALI 440477, Emergency Preparedness and Response, to be used to support public health emergency preparedness and response efforts. Allows GRF ALI 440477 to also be used to support data infrastructure projects and other data analysis and analytics work.	Section: 291.20 Same as the Executive. Same as the Executive.	Section: 291.20 Same as the Executive, but requires DPF Fund 5KM0 ALI 440605, Emergency Preparation and Response, to be used for these purposes instead. Same as the Executive, but allows DPF Fund 5KM0 ALI 440605, Emergency Preparation and Response, to be used for these purposes instead.
DOHCD6 Lupus Awareness Section: 291.20 Requires GRF ALI 440481, Lupus Awareness, to be distributed to the Lupus Foundation of America, Greater Ohio Chapter, Inc., to operate a lupus education and awareness program.	No provision.	No provision.

Executive	As Passed By House	In Senate Finance
DOHCD7 Chronic Disease, Injury Prevention and Drug Overdose Section: 291.20 Makes the following earmarks in GRF ALI 440482, Chronic Disease, Injury Prevention and Drug Overdose: (1) Up to \$1,000,000 in each fiscal year to be used, in consultation with the Department of Behavioral Health and the Governor's RecoveryOhio Initiative, to support the continuation of the Health Systems Comprehensive Care Initiative to enhance Ohio's response to the addiction crisis by creating a comprehensive system of care for patients who present in health systems with addiction; and (2) Up to \$250,000 in each fiscal year to be used, in consultation with the Governor's RecoveryOhio Initiative, to support local health providers' harm reduction efforts to reduce overdose rates and deaths. (3) No provision. Requires the remainder of GRF ALI 440482 to be used to support ODH’s ongoing health improvement and wellness efforts, health promotion, and related activities.	Section: 291.20 Same as the Executive, but with the following changes: (1) Same as the Executive, but reduces the earmark to up to \$625,000 in FY 2026 and up to \$635,922 in FY 2027. (2) Same as the Executive, but reduces the earmark to up to \$156,250 in FY 2026 and up to \$158,981 in FY 2027. (3) No provision. Same as the Executive.	Section: 291.20 Same as the Executive, but with the following changes: (1) No provision. (2) No provision. (3) \$1,200,000 in FY 2026 and \$200,000 in FY 2027 to be used to administer the Parkinson's disease registry and the stroke registry database. Requires ODH to develop the Parkinson's disease registry utilizing an existing public health population system managed under the Department. Same as the Executive.
DOHCD8 Infectious Disease Prevention and Control Section: 291.20 Allows the ODH Director, in FY 2026, to certify to the OBM Director an amount up to the unexpended, unencumbered balance of GRF ALI 440483, Infectious Disease Prevention and Control, at the end of FY 2026 to be reappropriated to FY 2027. Reappropriates the amount certified to the same ALI for FY 2027.	No provision.	No provision.

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DOHCD9 Health Program Support Section: 291.20 Makes the following earmarks in GRF ALI 440485, Health Program Support: (A) \$10,000,000 in each fiscal year to be used by ODH, in consultation with DEW, to support school-based health centers in high-need counties, as determined by the departments; (B) \$125,000 in each fiscal year to be provided to Ohio Adolescent Health Centers to support sexual risk avoidance programs in schools; and (C) \$1,000,000 in each fiscal year to be distributed to Ohio organizations providing certain services to Ohioans diagnosed with amyotrophic lateral sclerosis (ALS). Requires these funds: (1) To be distributed based on each awarded organization's identified Ohio county coverage and by prevalence rate of persons living with ALS using the Census Bureau's most recent population estimates. (2) To be used to support persons living with ALS and to provide various services. (3) To be designated in service to Ohioans (prohibits funds be used for persons living outside of Ohio). (D) No provision. (E) No provision.	Section: 291.20 Same as the Executive, but with the following changes: (A) Same as the Executive, but requires a school-based health center to obtain parental consent prior to providing services to a child, except in emergency situations, first aid, other unanticipated minor health care services, or health care services provided pursuant to a student's IEP or 504 plan. (B) Same as the Executive. (C) Same as the Executive. (1) Same as the Executive. (2) Same as the Executive. (3) Same as the Executive. (D) \$62,500 in each fiscal year to be provided to the Domestic Violence Project, Inc. to support the addition of a community educator position. (E) \$1,000,000 in each fiscal year to be provided to Memorial Hospital for the Mid-Ohio Cardiovascular Health Improvement Initiative.	Section: 291.20 Same as the House, but with the following changes: (A) Same as the House, but reduces the earmark to \$7,500,000 in each fiscal year. (B) Same as the Executive. (C) Same as the Executive. (1) Same as the Executive. (2) Same as the Executive. (3) Same as the Executive. (D) No provision. (E) No provision.

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(F) No provision.	(F) \$1,000,000 in each fiscal year to be distributed to hospitals and used to support graduate medical education residency slots for residents placed in family medicine or psychiatry fields. Requires ODH to establish requirements regarding the distribution of funds, including the requirement that funds are used to support residents placed in family medicine or psychiatry slots.	(F) No provision.
(G) No provision.	(G) Requires \$250,000 in FY 2026 to be used to provide fellowship stipends to Dayton Children's Hospital for pediatric therapy students interested in prioritized regional needs.	(G) No provision.
DOHCD10 Toxicology Screenings		
Section: 291.20	Section: 291.20	Section: 291.20
Requires GRF ALI 440495, Toxicology Screenings, to be used to reimburse county coroners in counties in which the coroner has performed toxicology screenings on victims of a drug overdose.	Same as the Executive.	Same as the Executive.
Requires the ODH Director to transfer the funds to the counties in proportion to the number of toxicology screenings performed per county.	Same as the Executive.	Same as the Executive.
DOHCD11 Targeted Health Care Services - Over 21		
Section: 291.20	Section: 291.20	Section: 291.20
Requires GRF ALI 440507, Targeted Health Care Services - Over 21, to be used to administer the Cystic Fibrosis Program and to implement the Hemophilia Insurance Premium Payment Program (HIPP). Requires that up to \$100,000 in each fiscal year in ALI 440507 be expended on HIPP.	Same as the Executive.	Same as the Executive.

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Requires GRF ALI 440507 to also be used to: (1) cover services provided to adults over 21 with cystic fibrosis who are eligible for treatment under the Cystic Fibrosis Program; (2) provide essential medications; and (3) pay the copayments for drugs approved by ODH and covered by Medicare Part D that are dispensed to participants for the Cystic Fibrosis Program.	Same as the Executive.	Same as the Executive.
Requires ODH to expend all funds in GRF ALI 440507.	Same as the Executive.	No provision.
DOHCD12 Lead Abatement		
Section: 291.20 Requires ODH to distribute the following funds to local governments for projects that include lead hazard control and housing rehabilitation initiatives that expand ODH’s lead hazard control and prevention efforts: (1) GRF ALI 440530, Lead-Safe Home Fund Program; and (2) \$500,000 in each fiscal year in GRF ALI 440527, Lead Abatement.	Section: 291.20 Same as Executive, but (1) eliminates funding to GRF ALI 440530, Lead-Safe Home Fund Program; and (2) reduces the amount required to be used for these purposes in GRF ALI 440527, Lead Abatement, to \$250,000 in each fiscal year.	Section: 291.20 Same as the House.
DOHCD14 Youth Homelessness		
Section: 291.20 No provision.	Section: 291.20 Earmarks \$250,000 in each fiscal year in GRF ALI 440672, Youth Homelessness, for the Star House for its Drop-In Centers and its Carol Stewart Village, or its other expansion projects, to provide services for homeless youth.	Section: 291.20 No provision.
Requires GRF ALI 440672, Youth Homelessness, to be used to address homelessness in youth and pregnant women by providing assertive outreach to provide stable housing, including recovery housing.	Same as the Executive, but requires the remainder of the ALI 440672 to be used for these purposes to account for the earmark above.	Same as the Executive.
No provision.	Prohibits the distribution of funds in ALI 440672 to youth shelters that promote or affirm social gender transition.	Same as the House.

Executive	As Passed By House	In Senate Finance
DOHCD15 Fee Supported Programs		
Section: 291.20 Earmarks \$2,160,000 in each fiscal year in Fund 4700 ALI 440647, Fee Supported Programs, to be used to distribute subsidies, on a per capita basis, to local health departments accredited through the Public Health Accreditation Board or in the process of earning accreditation. Earmarks an additional \$1,840,000 in each fiscal year in ALI 440647 to be used to distribute subsidies, on a per capita basis, to local health departments accredited through the Public Health Accreditation Board.	Section: 291.20 Same as the Executive.	Section: 291.20 Same as the Executive.
DOHCD16 Children and Youth with Special Health Care Needs Audit Fund		
Section: 291.20 Specifies that the Children and Youth with Special Health Care Needs Audit Fund (Fund 4770) is to receive revenue from audits of hospitals and recoveries from third-party payers. Permits moneys in the fund to be used for payment of audit settlements and for costs directly related to obtaining recoveries from third-party payers and for encouraging Program for Children and Youth with Special Health Care Needs recipients to apply for third-party benefits. Permits moneys in the fund to also be used for payments for diagnostic and treatment services on behalf of children and youth with special health care needs and Ohio residents who are 21 or over and who are suffering from cystic fibrosis or hemophilia. Permits moneys to also be used for administrative expenses incurred in operating the Program for Children and Youth with Special Health Care Needs.	Section: 291.20 Same as the Executive.	Section: 291.20 Same as the Executive.

Executive	As Passed By House	In Senate Finance
DOHCD17 Genetics Services		
Section: 291.20 Requires Fund 4D60 ALI 440608, Genetics Services, to be used to administer newborn screening and genetic disease programs. Prohibits funds from being used to counsel or refer for abortion, except in the case of a medical emergency.	Section: 291.20 Same as the Executive, but removes the exception allowing funds to be used to counsel or refer for abortion in the case of a medical emergency.	Section: 291.20 Same as the House.
DOHCD18 Tobacco Use Prevention, Cessation, and Enforcement		
Section: 291.20 Earmarks \$1,000,000 in each fiscal year from Fund 5BX0 ALI 440656, Tobacco Use Prevention, Cessation, and Enforcement, to be used by the ODH Director, in consultation with the DCY Director, to award funds to private, nonprofit, or government entities.	Section: 291.20 Same as the Executive.	Section: 291.20 Same as the Executive.
Requires the directors to determine how the funds are to be distributed, but requires they prioritize awards to entities that serve women who reside in communities that have the highest infant mortality rates, as identified by the ODH Director, in consultation with the MCD Director.	Same as the Executive.	Same as the Executive.
Requires ODH to award grants to entities that demonstrate the ability to deliver evidence-based tobacco cessation interventions to women.	Same as the Executive.	Same as the Executive.
Requires the remainder of ALI 440656 to be used to administer tobacco use prevention and cessation activities and programs, to administer compliance checks, retailer education, programs related to legal age restrictions, and to enforce the Ohio Smoke-Free Workplace Act.	Same as the Executive.	Same as the Executive.

Executive

As Passed By House

In Senate Finance

DOHCD19 Cash transfer to the Tobacco Use Prevention Fund

Section: 291.20

Requires the OBM Director, on July 1, 2025, or as soon as possible thereafter, to transfer up to \$20,000,000 cash from the Pre-Securitization Tobacco Payments Fund (Fund 5LS0) to the Tobacco Use Prevention Fund (Fund 5BX0).

No provision.

No provision.

DOHCD20 Children and Youth with Special Health Care Needs - County Assessments

Section: 291.20

Requires Fund 6660 ALI 440607, Children and Youth with Special Health Care Needs – County Assessments, to be used to make payments for expenses associated with the Program for Children and Youth with Special Health Care Needs.

Section: 291.20

Same as the Executive.

Section: 291.20

Same as the Executive.

DOHCD34 Federal Public Health Programs

No provision.

Section: 291.20

Earmarks \$7,800,000 in each fiscal year in Fund 3920 ALI 440618, Federal Public Health Programs, for Ohio Adolescent Health Centers.

Section: 291.20

Same as the House.

DOHCD21 Children’s Vision Services

Section: 291.30, 291.20

Requires ODH to establish and administer the Ohio Student Eye Exam Program (OhioSEE Program).

Section: 291.30, 291.20

Same as the Executive.

No provision (see OBMCD50).

Permits vision care services to be provided to kindergarten through third grade students who fail vision screenings and lack access to follow-up care.

Same as the Executive.

No provision.

Requires ODH to focus on improving the percentage of vision care referrals completed, increasing student access to eye examinations, and providing necessary eyewear to eligible students.

Same as the Executive.

No provision.

Executive	As Passed By House	In Senate Finance
Requires GRF ALI 440496, Children’s Vision Services, to be used to provide vision care services under the OhioSEE Program.	Same as the Executive.	No provision.
DOHCD22 Children’s Dental Services		
Section: 291.40, 291.20	Section: 291.40, 291.20	
Requires ODH to establish and administer the Children’s Dental Services Program.	Same as the Executive.	No provision.
Permits dental care services to be provided to a child who: (1) resides in an underserved area as determined by ODH; and (2) meets any other eligibility conditions established by ODH.	Same as the Executive.	No provision.
Permits dental care services under the program to be provided by deploying mobile dental units to schools and underserved areas.	Same as the Executive.	No provision.
Requires ODH to focus on increasing children’s access to dental care and helping to reduce the incidence of dental cavities among children.	Same as the Executive.	No provision.
Requires GRF ALI 440497, Children’s Dental Services, to be used to provide dental care services under the Children’s Dental Services Program.	Same as the Executive.	No provision.

Executive		As Passed By House		In Senate Finance	
AGECD4	Electronic visit verification - home care services				
R.C.	121.36	R.C.	121.36	R.C.	121.36
Exempts providers utilizing electronic visit verification systems from the law requiring providers under contract with the ODA, ODODD, ODJFS, and ODH to satisfy certain conditions (e.g. procedures for maintaining certain records and procedures for conducting a random check of 5% of home care visits) when adopting a system to monitor the delivery of home care services by their employees.		Same as the Executive.		Same as the Executive.	
Eliminates the law requiring the departments above to study and submit a report addressing how self-employed providers, who are exempt under current law from the requirement to adopt a monitoring system, may be made subject to that requirement by September 27, 2005.		Same as the Executive.		Same as the Executive.	
Fiscal effect: If the provision leads to a reduction in provider administrative costs, this might eventually result in a decrease in reimbursements provided by these departments.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	

Executive	As Passed By House	In Senate Finance
OBMCD53 Fund interest to GRF		
		R.C. 3770.06, 105.41, 122.14, 122.6510, 122.6511, 122.6512, 126.24, 126.60, 126.62, 2108.34, 3701.841, 5168.25, and 5753.031; Sections 265.370 and 503.140
No provision.	No provision.	Redirects interest earnings from the following funds to the GRF: Lottery Profits Education Reserve Fund, Roadwork Development Fund, Brownfields Revolving Loan Fund, Brownfield Remediation Fund, Building Demolition and Site Revitalization Fund, OAKS Support Organization Fund, H2Ohio Fund, All Ohio Future Fund, Facilities Establishment Fund, Second Chance Trust Fund, Tobacco Use Prevention Fund, Lottery Profits Education Fund, State Liquor Regulatory Fund, Hospital Assessment Fund, and Sports Gaming Profits Education Fund.
No provision.	No provision.	Requires OBM to direct the investment earnings of the following funds to the GRF by July 15, 2025: Capitol Square Improvement Fund (Fund 5AN1), The Health Care/Medicaid Support and Recoveries Fund (Fund 5DLO), Ohio Workforce Incumbent Job Training Fund (Fund 5NH0). Fiscal effect: Likely increases GRF revenues in the tens of millions of dollars each fiscal year.
OBMCD50 Statewide Children's Vision Initiative		
		Section: 229.10, 229.20, 229.30, 512.10, and 516.10
No provision.	No provision.	Requires Fund 5AT1 ALI 042637 to be used for delivering a statewide vision care project and an independent evaluator contract. Rapproprates any unexpended and unencumbered amount for the same purpose in fiscal year 2027.
No provision.	No provision.	Requires the OBM Director to consult with the Ohio Optometric Foundation before implementing the vision project or distributing funds from ALI 042637.

Executive

As Passed By House

In Senate Finance

No provision.

No provision.

Requires the OBM Director to transfer up to \$5,000,000 cash from the GRF to the Statewide Children's Vision Initiative Fund (Fund 5AT1) on July 1, 2025 or as soon as possible thereafter.

OBMCD28 Transfers in to the GRF

Section: 509.10	Section: 509.10	Section: 509.10
(1) Authorizes the OBM Director to transfer to the GRF interest earned in any state fund, with the exception of funds that are restricted or protected by the Ohio Constitution, federal tax law, or the federal Cash Management Improvement Act.	(1) Same as the Executive.	(1) Same as the Executive
(2) Authorizes the OBM Director to transfer up to \$200,000,000 cash during the biennium, from non-GRF funds that are not constitutionally restricted to the GRF.	(2) Same as the Executive.	(2) Same as the Executive, but only transfers up to \$150,000,000 cash in FY 2027 and requires the OBM Director to report to the Controlling Board within 30 days of making such cash transfers.
(3) Authorizes the OBM Director to transfer cash as necessary during the biennium, from the School District Tangible Property Tax Replacement Fund (Fund 7047) and from the Local Government Tangible Property Tax Replacement Fund (Fund 7081) to the GRF.	(3) Same as the Executive, but limits the total amount of cash that may be transferred over the biennium to \$480,000,000.	(3) Replaces the House version with a required cash transfer totaling \$300,000,000 in FY 2027 from Fund 7047 and Fund 7081 to the GRF.
(4) No provision.	(4) No provision.	(4) Requires the OBM Director to transfer \$4,000,000 in FY 2026 from the Audit Settlements and Contingency Fund (Fund 5BP1), used by DCY, to the GRF.
(5) No provision.	(5) No provision.	(5) Requires the OBM Director to transfer up to \$10,000,000 cash in FY 2026 from the Literacy Improvement Fund (Fund 5AQ1), used by DEW, to the GRF.
(6) No provision.	(6) No provision.	(6) Requires the OBM Director to transfer \$5,000,000 in each fiscal year from the Human Services Project Fund (Fund 5RY0), used by ODJFS, to the GRF.

Executive	As Passed By House	In Senate Finance
(7) No provision.	(7) No provision.	(7) Requires the OBM Director to transfer \$1,000,000 in FY 2026 from the Workforce Development Projects Fund (Fund 5RX0), used by ODJFS, to the GRF.
(8) No provision.	(8) No provision.	(8) Requires the OBM Director to transfer \$4,000,000 in each fiscal year from the ODJFS Audit Settlements and Contingency Fund (Fund 5DM0) to the General Revenue Fund.
(9) No provision.	(9) No provision.	(9) Requires the OBM Director to transfer \$20,000,000 in FY 2026 from the Pre-Securitization Tobacco Payments Fund (Fund 5LS0) to the GRF.
(10) No provision.	(10) No provision.	(10) Requires the OBM Director to transfer up to \$10,000,000 cash in FY 2026 from the Super RAPIDS Fund (Fund 5AH1), used by ODHE, to the GRF.
(11) No provision.	(11) No provision.	(11) Requires the OBM Director to transfer up to \$9,000,000 cash in FY 2026 from the Grow Your Own Teacher Program Fund (Fund 5ZY0), used by ODHE, to the GRF.
No provision.	No provision.	(12) Requires the OBM Director to transfer \$15,000,000 cash from the Broadband Pole Replacement and Undergrounding Program Fund (Fund 5AI1), used by DEV, to the GRF in FY 2026.
No provision.	No provision.	(13) Requires the OBM Director to transfer \$15,000,000 cash in FY 2026 from the Rail Safety Crossing Fund (Fund 5ZP0), used by ODOT, to the GRF.
No provision.	No provision.	(14) Requires the OBM Director to transfer \$2,500,000 cash in each fiscal year from the Information Technology Development Fund (Fund 5LJ0), used by DAS, to the GRF.
No provision.	No provision.	(15) Requires the OBM Director to transfer \$250,000,000 cash in FY 2026 from the All Ohio Future Fund (Fund 5XM0) to the GRF.

Executive		As Passed By House		In Senate Finance	
KIDCD38	DCY duties and responsibilities and conforming changes				
R.C.	121.37, 149.43, 1347.08, 2101.16, 2151.3527, 2151.421, 3107.062-3107.065, 3107.391, 3115.201, 3301.0714, 3301.0723, 3301.541, 3701.045, 5101.211, 5101.212, 5101.215, 5101.222, 5101.242, 5101.26, 5101.272, 5101.273, 5101.28, 5101.30, 5101.33, 5101.351, 5101.38, 5101.461, 5101.892, 5101.899, 5103.021, 5103.15, 5103.155, 5103.41, 5104.37, 5104.99, 5123.191, 5139.05, 5139.08, 5139.34, 5153.10; Section 830.10	R.C.	121.37, 149.43, 1347.08, 2101.16, 2151.3527, 2151.421, 3107.062-3107.065, 3107.391, 3115.201, 3301.0714, 3301.0723, 3301.541, 3701.045, 5101.211, 5101.212, 5101.215, 5101.222, 5101.242, 5101.26, 5101.272, 5101.273, 5101.28, 5101.30, 5101.33, 5101.351, 5101.38, 5101.461, 5101.892, 5101.899, 5103.021, 5103.15, 5103.155, 5103.41, 5104.37, 5104.99, 5123.191, 5139.05, 5139.08, 5139.34, 5153.10; Section 830.10	R.C.	121.37, 149.43, 1347.08, 2101.16, 2151.3527, 2151.421, 3107.062-3107.065, 3107.391, 3115.201, 3301.0714, 3301.0723, 3301.541, 3701.045, 5101.211, 5101.212, 5101.215, 5101.222, 5101.242, 5101.26, 5101.272, 5101.273, 5101.28, 5101.30, 5101.33, 5101.351, 5101.38, 5101.461, 5101.892, 5101.899, 5103.021, 5103.15, 5103.155, 5103.41, 5104.37, 5104.99, 5123.191, 5139.05, 5139.08, 5139.34, 5153.10; Section 830.10
Makes conforming changes and technical corrections to reflect the transfer of various duties and responsibilities to DCY in H.B. 33 of the 135th General Assembly.		Same as the Executive.		Same as the Executive.	
Transfers or adds responsibility related to specified other programs to DCY, including the Putative Father Registry, child fatality review boards, scholars residential centers, access to records of public assistance recipients, access to DCY records by the Youth and Family Ombudsman Office, coordination with DYS, and providing technical assistance to a court-appointed receiver of a DODD-licensed residential facility.		Same as the Executive.		Same as the Executive.	
Fiscal effect: Costs relating to programs and activities being transferred or relating to any additional responsibilities will also be transferred to DCY and will be reflected in DCY’s budget rather than ODJFS, ODH, or other applicable state agency budgets.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
KIDCD39	DCY recodification				
R.C.	5101., and 5180. (renumbering chapter sections); conforming changes in numerous other R.C. sections	R.C.	5101., and 5180. (renumbering chapter sections); conforming changes in numerous other R.C. sections	R.C.	5101., and 5180. (renumbering chapter sections); conforming changes in numerous other R.C. sections
Relocates and recodifies numerous Revised Code sections that relate to the duties and responsibilities of DCY to the DCY chapter of the Revised Code (Chapter 5180.) and makes conforming changes as a result.		Same as the Executive.		Same as the Executive.	

Executive	As Passed By House	In Senate Finance
Makes conforming changes and technical corrections to reflect the transfer of various duties and responsibilities to DCY in H.B. 33 of the 135th General Assembly.	Same as the Executive.	Same as the Executive.
Removes obsolete language.	Same as the Executive.	Same as the Executive.
Transfers oversight of the Pregnancy-Associated Mortality Review Board and the "Choose Life" Fund to DCY.	Same as the Executive.	Same as the Executive.
Fiscal effect: Costs relating to these programs and activities will be transferred to DCY and reflected in DCY’s budget rather than ODH or other applicable state agency budgets.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive

As Passed By House

In Senate Finance

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

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

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

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

Executive	As Passed By House	In Senate Finance
LECCD1 Cash Transfers to the Lake Erie Protection Fund		
Section: 319.20	Section: 319.20	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):	Same as the Executive.	Same as the Executive.
(a) Environmental Protection Fund (Fund 5BC0) used by Ohio EPA.	(a) Same as the Executive.	(a) Same as the Executive.
(b) Pesticide, Fertilizer and Lime Fund (Fund 6690) used by AGR.	(b) Same as the Executive.	(b) Same as the Executive.
(c) General Operations Fund (Fund 4700) used by DOH.	(c) Same as the Executive.	(c) Same as the Executive.
(d) Program Support Fund (Fund 1570) used by DNR.	(d) Same as the Executive.	(d) Same as the Executive.
(e) Highway Operating Fund (Fund 7002) used by ODOT.	(e) Same as the Executive.	(e) No provision.
(f) Supportive Services Fund (Fund 1350) used by DEV.	(f) Same as the Executive.	(f) Same as the Executive.
Permits Fund 4C00 to accept contributions and transfers made to the fund.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	In Senate Finance
<u>Medicaid Providers</u>		
MCDCD66 Transfer agreements with freestanding birthing centers		
No provision.	R.C. 3722.15 Requires a hospital with a maternity unit that accepts Medicaid to enter into a transfer agreement with any freestanding birthing center located within a 30 mile radius that requests one, and requires the freestanding birthing center to file a copy of the transfer agreement with the ODH Director. Fiscal effect: Possible service cost increases due to increased access to medical care services.	No provision.
<u>Appropriation Language</u>		
MCDCD30 Cash transfers from Franchise Permit Fee Fund to the Department of Health and the Department of Aging		
Section: 333.210 Permits the OBM Director, upon the request of the ODM Director, to transfer cash in each fiscal year from the Nursing Home Franchise Fee Fund (Fund 5R20) to the following funds: \$5,000,000 to the Quality, Monitoring, and Inspection Fund (Fund 5B50) used by ODH; \$11,885,000 to the Ombudsman Support Fund (Fund 5BA0) used by ODA. Requires DOH and ODA to each submit a report at the end of each fiscal year on spending activities to OBM.	Section: 333.210 Same as the Executive, but makes the following change: Same as the Executive. Same as the Executive, but changes the permitted transfer amount to \$9,300,000. Same as the Executive.	Section: 333.210 Same as the House. Same as the Executive. Same as the House. Same as the Executive.
MCDCD34 Increasing children's access to vision and dental services		
Section: 333.260 Permits the OBM Director, upon the request of the ODM Director, to transfer up to \$7,000,000 appropriation in each fiscal year from appropriation item 651525, Medicaid Health Care Services, to appropriation items in the DOH.	Section: 333.260 Same as the Executive, but caps the maximum transfer amount at \$4,660,000 in FY 2026 and \$4,295,000 in FY 2027.	Section: 333.260 Same as the House.

Executive	As Passed By House	In Senate Finance
Requires this appropriation be used to support public health programs or the provision of certain services, including preventive care and other interventions, to improve the health of low-income children.	Same as the Executive.	Same as the Executive.
Earmarks up to \$5,000,000 in each fiscal year to increase children's access to vision care and up to \$2,000,000 in each fiscal year to increase children's access to dental care.	Same as the Executive, but reduce the vision earmark to \$2,660,000 in FY 2026 and \$2,295,000 in FY 2027.	Same as the House.
Permits ODM to transfer federal reimbursement for these expenditures and appropriates the transferred amounts.	Same as the Executive.	Same as the Executive.

Executive

As Passed By House

In Senate Finance

AUDCD9	AOS duties			R.C.	9.35, 117.11, 117.38, 117.44, 149.10, 149.30, 169.13, 306.43, 308.13, 317.20, 319.04, 321.03, 323.611, 501.09, 501.11, 507.12, 703.34, 733.81, 735.05, 749.31, 1533.13, 3313.27, 3314.011, 3314.038, 3315.18, 3315.181, 3317.035, 3318.051, 3318.48, 3328.16, 3375.39, 3375.92, 3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 5705.12, 5705.121, 5923.30, and 6101.55; R.C. 117.113, 117.251, 117.441, 117.51, 501.03, 3314.50, 4115.31, 4115.32, 4115.33, 4115.34, 4115.35, 4115.36 (repealed)
No provision.		No provision.		The bill makes various changes to laws related to AOS, as follows:	
No provision.		No provision.		Makes subject to audit any books and records that are both maintained by public officials and contracted out for electronic data processing or computer services. Removes the requirement that the parties give “satisfactory assurance” to AOS that affected records will be subject to audit as under current law.	
No provision.		No provision.		Repeals a redundant provision requiring the AOS to audit each science, technology, engineering, and mathematics (STEM) school every fiscal year.	
No provision.		No provision.		Repeals a provision requiring the AOS to make a notation on an audit report for a county treasurer’s office if the treasurer invested at least 10% of the county’s money in eligible institutions.	
No provision.		No provision.		Requires the annual financial report filed by public offices under continuing law to include budgetary comparison information as required by the applicable reporting framework or as prescribed by the AOS.	

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Removes the requirement for the AOS to operate a fiduciary training program annually for members and employees of state boards and commissions.
No provision.	No provision.	Transfers custodian responsibility for Ohio’s public land records from the AOS to the OHS.
No provision.	No provision.	Requires executive agencies to receive pre-approval from the AOS for internally produced or independently produced audit reports.
No provision.	No provision.	Changes an erroneous reference in the Unclaimed Funds Law from AOS to OBM, which is responsible for paying unclaimed funds held by the state to the owner.
No provision.	No provision.	Requires county auditors, township fiscal officers, and municipal fiscal officers to retain documentation of required completed continuing education courses. Additionally requires the AOS to audit for compliance with the continuing education requirements.
No provision.	No provision.	Requires the County Auditors Association of Ohio, rather than the AOS, to issue notices to county auditors who have not completed the required coursework.
No provision.	No provision.	Requires township and municipal fiscal officers’ continuing education to include knowledge about bulletins or other information published by the AOS and any other subject deemed appropriate by the AOS.
No provision.	No provision.	Removes the AOS from the process for a county to have sectional indexes made.
No provision.	No provision.	Transfers, from the AOS to DAS, the responsibility to issue deeds for property that was originally appropriated by Congress for the support of schools and ministerial purposes.

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Removes the requirement that AOS prescribe the form/manner of records that clerks, fiscal officers, and other agents must keep related to certain wildlife/hunting/fishing permits and licenses.
No provision.	No provision.	Requires DEW instead of AOS to require the fiscal officer of a community school or college-preparatory boarding school to execute a bond.
No provision.	No provision.	Removes AOS as a recipient of an annual report submitted by community schools about students who live in a children’s residential center.
No provision.	No provision.	Removes the requirement for a community school’s governing authority to file a bond or submit a written guarantee of payment for audit costs.
No provision.	No provision.	Removes the authority of the AOS to (1) alter the formula used to calculate the amount a school district must deposit into their Capital and Maintenance Fund and (2) designate alternative sources of revenue a school district can deposit the fund.
No provision.	No provision.	Requires a school district, rather than AOS, to notify DEW when the school district transfers the required deposit for certain projects.
No provision.	No provision.	Removes the requirement that the AOS issue a finding for recovery against a school district when funds are overdue to the FCC. Instead, requires FCC to certify the amount to the AGO for collection.
No provision.	No provision.	Removes the AOS or their representative as an alternate person responsible for counting all remaining money, bonds, and other securities of a library’s or board of education’s fiscal officer.
No provision.	No provision.	Allows the AOS full discretion in selecting which school districts to audit for enrollment information.

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Removes the requirement for the AOS to consult TAX when political subdivisions request approval to create a new fund under Ohio’s Tax Levy Law.
No provision.	No provision.	Removes the authority of AGR and DOH to ask AOS to audit retail food establishment license fees or food service operation license fees charged by a local board of health.
No provision.	No provision.	Removes the requirement for DEV to consult with AOS when preparing reports about the impact of the prohibition against discontinuing heating services on the number of uncollectible and past due residential accounts.
No provision.	No provision.	Removes AOS and SOS from the process for investing money received by the courts for the assurance fund.
No provision.	No provision.	Removes AOS from the process of filing an action against an officer of the organized militia who cannot properly account for property/money in the officer’s possession.
No provision.	No provision.	Requires the judges that preside over conservancy districts, instead of the AOS, to consider approvals for modifying the form of the annual levy portion of a conservancy district’s assessment record.
No provision.	No provision.	Removes outdated provisions from the Revised Code related to the now-abolished State Committee for the Purchase of Products and Services by Persons with Severe Disabilities. Fiscal effect: Minimal.

Executive		As Passed By House	In Senate Finance
EPACD7	Scope of environmental health specialists' practice		
R.C.	3776.01	R.C. 3776.01	
Removes the administration or enforcement of the hazardous waste law from the scope of practice of environmental health that an environmental health specialist or environmental health specialist in training may engage in.		Same as the Executive.	No provision.
Fiscal effect: None.		Fiscal effect: Same as the Executive.	

Executive	As Passed By House	In Senate Finance
Other Taxation Provisions		
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	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	R.C. 3780.02, 3780.03, 3780.10, 3780.18 (repealed), 3780.19 (repealed), 3780.22, 3780.23 (repealed), 3780.25, 3780.26, 3780.30, Sections 387.20, 509.10, and 801.60
Increases the rate of the excise tax on adult use marijuana, beginning on July 1, 2025, from 10% to 20%.	No provision.	No provision.
Imposes a 20% excise tax on the illegal sale of marijuana by an unlicensed seller.	Same as the Executive, but lowers the rate to 10%.	Same as the House.
Repeals current law’s tax revenue distributions (36% to the state Cannabis Social Equity and Jobs Fund, 36% to the Host Community Cannabis Fund, 25% to the state Substance Abuse and Addiction Fund, and 3% to COM and TAX for administration purposes) and reallocates revenue from the tax to substance abuse prevention, treatment, and recovery programs, the 9-8-8 suicide prevention and mental health crisis hotline, county jail grant programs, training of peace officers and troopers, construction and renovation of such training facilities, local drug task forces, safe driver programs, Ohio investigative unit operations, Ohio poison control programs and laboratory testing, and temporarily to the AGO for administering requests for expungements. Limits some allocations for these purposes and directs any remaining receipts to the GRF.	Same as the Executive on repealing current law’s tax revenue distributions, but reallocates revenues from the tax all to the GRF except distributing 20% of tax revenue, for five years, to the Host Community Cannabis Fund to be distributed to municipalities and townships that have at least one adult-use dispensary or a location for which a provisional dispensary license is issued before July 1, 2025.	Same as the House.
Repeals the authority of a municipal corporation or township to prohibit or limit the number of adult use cannabis cultivators, processors, or dispensaries within the municipal corporation or township's territory.	Same as the Executive.	No provision.

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	Requires Fund 7106 ALI 110659, Host Community Cannabis Payments, to be used to make payments to municipal corporations and townships under (E) (1) of R.C. 3780.22. Transfers \$20,000,000 cash from the Adult Use Tax Fund (Fund QG18) to the Host Community Cannabis Fund (Fund 7106) on July 1, 2025. Transfers the remaining cash balance of Fund QG18 at the end of FY 2025 from Fund QG18 to the GRF.
Fiscal effect: The Executive estimates an increase of \$86.8 million in FY 2026 and \$175.7 million in FY 2027 in adult use marijuana tax revenue.	Fiscal effect: Approximately \$95.6 million in FY 2026 and \$156.2 million in FY 2027 of adult use marijuana tax would be allocated to the GRF while the Host Community Cannabis Fund would receive about \$23.9 million in FY 2026 and \$39.1 million in FY 2027.	Fiscal effect: Same revenue distribution as the House, but also includes an appropriation for FY 2026 for Host Community Cannabis Payments