

Amended Substitute House Bill 96

Senate Finance Committee – Summary of Omnibus

Highlights (Government Oversight)

- Appropriates a total of \$25M to the Residential Economic Development District Grant Program (REDD)
- Increases appropriation for the Residential Development Revolving Loan Program to \$100M and modifies program criteria to specify what information must be contained in applications and tie loan interest to the federal funds rate
- Appropriates \$8M over the biennium (GRF) for the Safe and Healthy at Home Initiative through People Working Cooperatively
- Maintains the Ohio Housing Finance Agency as an independent entity
- Appropriates \$8M for grants (non GRF) to volunteer fire departments in counties with a population of 70,000 or less
- Preserves the county coroner as an elected official

Additional Provisions (Government Oversight)

- Appropriates \$850K each year (GRF) for the Mayor's Partnership for Progress at Ohio University's Voinovich School
- Increases the signature requirement for municipal and limited home rule township zoning referenda from 10% to 35%, mirroring Senate changes to township zoning referenda
- Restores House provisions regulating unfair practices by pharmacy benefit managers while removing mandatory dispensing fees that would create costly burdens for Ohio employers
- Appropriates \$250K in FY 26 (Non GRF) to support the study and construction of an oil and gas pipeline in the Mahoning Valley
- Requires the Director of Veterans Services to study possible sites in Central Ohio for construction of a new state veterans' home
- Restores House provisions expanding the purpose of the Roadwork Development and Facilities Establishment Funds for developments associated with tourism and sports attractions, but removes language allowing Facilities Establishment dollars to be used for retail facilities
- Narrows eminent domain restrictions to avoid unintentionally impacting development projects across Ohio

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- Modifies the New Community Organization Law to ensure limited home rule townships in large counties have additional autonomy to undertake economic development
- Appropriates \$2.5M for workforce development projects through the Ohio Life Sciences Foundation (NON GRF)
- Continues judicial authority to place certain low-level offenders in community-based correctional facilities as part of an intervention in lieu of conviction plan, which was set to sunset this year
- Requires the Department of Rehabilitation and Corrections to provide cost impact reports on proposed legislation impacting Ohio's prison population
- Amends the jail funding formula to target jail projects that have the greatest need for construction, would improve safety, and would benefit multiple counties
- Appropriates \$500K for the Cleveland Neighborhood Progress Middle Neighborhood Investment Project from redirected HB 2 135th GA Capital Budget
- Appropriates \$500K for the Great Lakes Science Center from redirected HB 2 135th GA Capital Budget
- Modifies the Residential Economic Development District Grant Program criteria to incentivize projects with flexible zoning requirements and adds regional planning commissions to the list of entities that may partner with subdivisions to apply for grants
- Restores the Brownfield Remediation Program to \$250M correcting an oversight in the sub bill
- Removes automatic and perpetual COLA for local official salary increases
- Earmarks \$450K for CDL training simulators at the Mid-East Career and Technology Centers (NON GRF)
- Appropriates \$175K in each FY (Non GRF) for community development in the Buckeye Lake Region

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Senate Finance Committee – Summary of Omnibus

Highlights (Property Taxes, Income Taxes, Tax Credits and General Finance)

- Restores the sales and use tax exemption for agricultural land tile and portable grain bins
- Expands an existing income tax deduction for members of the United States Armed Forces to include the U.S. Space Force, and the Commissioned Corps of the National Oceanic and Atmospheric Administration and the Public Health Service
- Transfers the Ohio Election Commission's staff to the Secretary of State's office and requires the Secretary to provide staff for the new Ohio Election Integrity Commission
- Creates the Election Integrity Unit in the Office of the Secretary of State. Requires the Unit to investigate alleged violations of the Election Law upon receiving complaints from the public or on its own
- Modifies the proposed vendor allowance changes to apply to all sales and vendors under the Non-Auto Sales and Use Tax
- Clarifies that the statutory frameworks of the Ohio Opportunity Zone, Film & Theater, Historic Rehabilitation, and TMUD tax credit programs remain in permanent law, but issuance of new credits are subject to authorization by the General Assembly each fiscal biennium. This ensures that tax credit recipients will have the stability of the program to claim their credits while giving future General Assemblies better oversight of tax expenditures

Additional Provisions (Property Taxes, Income Taxes, Tax Credits and General Finance)

- Specifies that a civil victim, in addition to a criminal victim is entitled to a fee waiver for video records of a law enforcement agency or prosecutor if they, or their legal counsel, aver that the use of the video is to investigate harm or damages that may have been captured on the video
- Clarifies the definition of casual sale for sales tax by explicitly including both in-person and online sales and only excludes sales by an auctioneer made at the auctioneers' physical permanent place of business, not sales made online
- Technical change to the Attorney General Victims of Crime line item to specify that funds be allocated for the Crime Victim Services Section

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Senate Finance Committee – Summary of Omnibus

- **OBM** Technical change assigning certain new line items to dedicated purpose funds
- Clarifies the criteria for implementing and effectuating the transformational major sports facility mixed-use project as well as restricts a professional sports franchise from relocating outside of the transformational major sports facility mixed-use project district until the earlier of the incremental state tax revenues equaling or exceeding the appropriated performance grant or 30 years
- Reinserts House provisions modifying the process for political subdivision property tax complaints, but removes language requiring payment of attorney's fees
- Allows an applicant for the Film and Theater Tax Credit to use an investment intent letter as documentation demonstrating that they have secured required funding
- Makes several clean-up modifications to Senate changes to the Auditor of State's duties
- Removes the requirement that the Secretary of State compile and publish a biennial roster of elected officials
- Modifies Senate provisions regarding tax refund garnishment to ensure that debts to the state and child support are given priority and to clarify the garnishment procedure
- Restores the Supreme Court's initiative to facilitate the exchange of information and warehousing of data by and between Ohio courts and other justice system partners through the maintenance of an Ohio Courts Network
- **OBM** Delays effective date of changes to certain municipal tax returns to 2026
- Removes substitute bill provisions regarding campaign contributions of digital assets, termination of dormant campaign committees, and JLEC advisory opinions related to campaign finance
- **OBM** Technical change clarifying that Senate changes extending certain refund claims for overpayments only apply to refunds to which the overpayment relates
- Allows lawful permanent residents to make state and local candidate contributions and expenditures
- **OBM** Clarifies the carryover balance changes from the sub bill reduce the authorized property tax rate as opposed to the effective tax rate

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Senate Finance Committee – Summary of Omnibus

- Makes changes to the executive provisions regarding transfer of monies in non GRF accounts to the GRF
- Extends the time in which a homeownership savings account owner can withdraw funds from the account and redeposit them in the same or another account without penalty, from 60 to 90 days
- Modifies the Ohio Opportunity Zone Investment Income Tax Credit to limit the total amount issued for a single project to \$5M
- Clarifies that the Brook Park Stadium project will not qualify for a Transformational Mixed Use Development tax credit
- Adds companies that present Broadway performances as eligible applicants for the Film and Theater Tax Credit in addition to the current eligibility for producing companies
- Restores the current law makeup of the State Board of Education and requires candidates for the State Board, local school boards and ESCs to appear on the ballot with political party designation in future elections
- Specifies that Senate restrictions on port authorities entering into certain agreements with private parties without county commissioner approval only apply when the port authority is operating outside of their territorial jurisdiction
- Modifies the Transformational Mixed Use Development (TMUD) tax credit: Requires that only the property owner can apply for the credit, requires cost estimates be submitted with an application for the credit and other related changes
- Redirects a capital earmark from HB 2 of the 135th GA for Basic Renovations under the budget of Youngstown State University (revenue neutral)
- Allows a county, municipality, or home rule township to amend an existing community reinvestment area agreement to extend the term of the tax exemption to a total of 30 years for an existing building that is expected to be the site of a megaproject
- Renames the Board of Elections Reimbursement and Education Fund to the Board of Elections Fund in the state treasury. Specifies that the SOS also can provide grants to boards of elections for election preparation
- Removes all provisions related to charitable bingo
- Restores provision in temporary law that allows for the carryover of the unspent GRF for the office of the Governor

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- Allows PTEs that pay an elective tax designed to circumvent the federal cap on credits for state and local taxes (SALT) to claim certain credits available to the entities' owners when calculating tax due
- Makes changes to the executive provisions regarding transfer of monies to the GRF from two Property Tax replacement funds
- Makes changes to the law governing the adoption and use of financial transaction devices to make payments to a state government official or state entity
- Excludes the Supreme Court from the bill's requirements regarding state employee work location
- Reduces the withholding rate on lottery, video lottery, sports gaming, and casino winnings income to 2.75% in 2026 to conform to State income tax rate
- Increases Supreme Court's operating expenses line by \$3M each FY (GRF)
- For the Brownfield Remediation Program, requires the Director of Development to evaluate the economic merit of a project in making an award determination instead of requiring the Director to determine the economic merit of a project

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Senate Finance Committee – Summary of Omnibus

Highlights (Primary Education)

- Increases funding for the Education Demonstration Projects fund established in the substitute bill for a total investment of \$50M (GRF) over the biennium
- Increases GRF support for Adaptive Sports by \$50K each FY
- Makes provisions expanding the Autism and Jon Peterson Special Needs Scholarships to students between ages 18-22 effective immediately, ensuring no students have a lapse in scholarship for the upcoming school year
- Excludes all community schools whose contracts were not renewed or terminated by the sponsor before the evaluation from the academic performance component of a community sponsor's evaluation. Requires DEW to annually publish academic performance data for each sponsor
- Further modifies the provisions regarding the sale of unused school facilities to provide additional flexibility for districts and exempt buildings
- Tweaks eligibility to qualify as a community school of quality for purposes of being eligible to receive funding under the Quality Community and Independent STEM School Support Program
- Specifies that school districts serving preschool special education students that do not receive early childhood education funding or PFCC are not subject to SUTQ requirements, removing duplicative regulations

Additional Provisions (Primary Education)

- Modifies the provision requiring DEW to adopt a universal K-3 diagnostic assessment for reading and math to instead require the department to approve a list of up to five assessments and makes other changes
- Restores current law relative to literacy curriculum
- Delays the consolidation of Ohio's two adult diploma programs until FY 27, and adds the schools operated by DYS and DRC as eligible providers regarding competency-based adult education programs
- Allows school districts to employ teachers, nonteaching staff or contract with a nonprofit or for-profit entity to operate an online learning school

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Senate Finance Committee – Summary of Omnibus

- Provides students with the opportunity to participate in ice hockey as an interscholastic athletic activity at another school district under certain circumstances
- Restores the current law requirement for school counselors to complete four hours of training every five years on building and construction trades career pathways
- **OBM** Requires any community school transportation consortium that is established to designate one of the participating schools as the fiscal agent for purposes of receiving transportation payments from DEW
- Restores House provision establishing the Aim Higher Pilot Program with \$750K in FY 26 (GRF) but clarifies funding is only eligible for newly enrolled students
- Requires the State Board of Education to approve a proposed school district territory transfer under certain, specified circumstances, including when no opposing party has presented clear and convincing evidence that information used to facilitate the transfer is incorrect or inaccurate
- Makes permanent and provides \$1.0M in FY 26 and \$1.5M in FY 27 (Non GRF) for the Ohio-Code Scholar Program operated by Southern State Community College, and requires the college to use the funding to implement and scale the program statewide
- Increases funding by \$500K each FY (GRF) to support the College Credit Plus Program for home-educated students
- **OBM** Provides the necessary uncodified law allowing for the transfer of employees between ODHE and DEW to correspond with the Aspire Program shifting from DHE to DEW in FY 27
- Establishes the Education and Workforce Data Insights Board within the Governor's Office of Workforce Development with the charge of making the state's education and workforce data more useful, applicable and beneficial
- Exempts a student whose parent is stationed in Ohio on active military duty from any school district open enrollment application deadlines
- Eliminates an obsolete provision in Ohio's interdistrict enrollment law that references a repealed federal law
- Requires the Student Transportation Workgroup to issue one-time report, instead of annually, and specifies that the workgroup shall study the feasibility of districts to provide transportation to community school and chartered nonpublic students on days the school district is closed

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- Requires DEW to calculate the DPIA payments for any newly opened community school in FY 26 or FY 27 by using the school's directly certified ADM
- **OBM** Clarifies, for the calculation of Disadvantaged Pupil Impact Aid, the use of a district or schools "average daily membership" of economically disadvantaged students rather than the "number" of those students
- Replaces a provision requiring rules adopted by DEW specify that supervision of qualified, credentialed Autism and JPSN providers may be conducted virtually with a codification of such practice
- Restores current law regarding instruction on mental health promotion, suicide prevention, and health and wellness outcomes
- Clarifies the competitive bidding process for school districts with planned construction projects that exceed the threshold amount includes any building or other property, rather than just school buildings

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Senate Finance Committee – Summary of Omnibus

Highlights (Higher Education)

- Provides \$15M per FY to The Ohio State University College of Veterinary Medicine Supplement line and requires those funds to be used only to increase enrollment of Ohio students
- Adjusts the timeline and procedure by which state universities must show compliance with SB 1 to access funds from the \$100M set aside

Additional Provisions (Higher Education)

- Increases Site/Museum Operations for History Connection by \$500K each FY (GRF)
- Provides \$250K in each FY (NON GRF) to the East Side Dental Clinic
- Eliminates per cent for the arts program requiring state agencies to use one percent of the state money appropriated for construction and renovation projects to purchase works of art
- Restores provisions exempting certain documents submitted to the Chancellor by private nonprofit institutions from public records requests
- Makes changes to the tuition guarantee in permanent law to ensure tuition increases do not outpace CPI without General Assembly approval. Keeps the current 4% cap from the Senate sub bill for the next biennium
- Conditions guaranteed admission of students in the top 5% of a high school graduation class to a state institution on meeting the application and acceptance deadlines for the main campus
- Redistributes a portion of the amount calculated for future Eastern Gateway Community College payments under the SSI formula
- Delays provisions regarding state institutions' review of general education requirements by one year
- Changes criterion the Chancellor may use to declare a state university or college under fiscal caution
- Increases appropriation to be distributed to the Ohio Commission for the U.S. Semiquincentennial by \$1.25M in FY 26 (GRF) only to be used to distribute grants in support of the U.S. Semiquincentennial across the state
- Makes changes to the Rural Practice Incentive Program

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Senate Finance Committee – Summary of Omnibus

Highlights (Agriculture and Natural Resources)

- Increases funding H2Ohio by \$10M each FY and dedicates those dollars to the Department of Agriculture bringing them to \$56.1M per FY
- Restores funding to Security Grants to \$8.5M per FY (GRF), increases max award amount of the grants awarded from \$100K to \$125K and allows for additional eligible expenditures

Additional Provisions (Agriculture and Natural Resources)

- Clarification language regarding SCIP dollars allocated for townships with populations of less than 5,000
- Makes changes in the Ohio Maritime Assistance Program including participation of active marine cargo terminals located on an Ohio River tributary. Adds \$1M per FY to the program
- Modifies a provision requiring an audit of the PUCO stating it is one audit of PUCO, which will include a review of the Ohio Power Siting Board and changes the completion date from 12.31.26 to 5.1.27
- Creates an exemption (until 8.1.2026) from Motor Vehicle Sales Laws relating to auctions for classic vehicles. Requires the auction host to obtain permission from the Registrar to host the auction and other changes
- **OBM** Allows Director of OBM with Controlling Board approval to transfer up to \$1.4M from the Scrap Tire Fund to the Auto Emissions Test Fund for E-Check
- Prohibits ODNR from physically working on or altering an oil and gas historical site without the consent of the applicable local county commissioners, the county historical society, and the Oil and Gas Technical Advisory Council
- Allows for veterinarians to offer tele-health services if the vet is in the state and they have a prior client relationship with the owner and animal, allows the veterinarian to prescribe medications for up to 14 days, etc.
- Excludes state retirement systems from the work from home requirements
- Modifies a provision from HB 54 (Transportation Budget) stating that an agreement between a municipal corporation and ODOT cannot be terminated by the ODOT Director unless the contract allows it

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- Fixes a technical cross reference relative to HB 15
- Requires state agencies subject to continuing law to reduce regulatory restrictions to eliminate one regulatory restriction for each new one adopted
- Requires state agencies to review and file a report with JCARR regarding principles of law and policies that should be restated in an administrative rule
- Clarifies the definition of “regulatory restriction,” allows JCARR to recommend the invalidation of a rule that replaces words but does not remove a regulatory restriction as defined, and requires state agencies to submit a report
- Technical change for an existing license plate. Change revenue distribution to the Ohio State Coalition of Negro Women instead of the National Council
- Removes provisions of the bill regarding requiring biological sex to appear on a person’s driver’s license, CDL, or state ID card
- Modifies the funding source for \$6M (NON GRF) provided in the sub bill for Rail Development grants and makes other corrections
- Reinstates and modifies provisions of the bill that establish damages for a trespass involving the unlawful extraction minerals. Creates certain monetary penalties to those who acted accidentally and those who acted in bad faith
- Generally excludes information, reports, and other records furnished, procured, or used in any ODA laboratory to perform a laboratory service from being a public record and makes other related changes
- Modifies time in which the chair of the Power Siting Board must submit a written report from 15 days to 5 days prior to the hearing date
- Allocates \$200K in FY26 (NON GRF) for public safety services at the Voices of America Country Music Festival provided there is a local match
- Modifies provision added by Senate that a boat trailer cannot exceed 26,001 pounds for certain boat trailer exemptions
- Updates Brownfield Remediation provisions to harmonize with similar changes made in HB 15 earlier this GA
- Technical change to remove repetitive language with HB 15 regarding heat map provisions
- Removes provision prohibiting an Electric distribution utility directly or through an affiliate from supplying competitive retail electric service in Ohio

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Senate Finance Committee – Summary of Omnibus

Highlights (Health and Medicaid)

- Modifies the Rural Ohio Hospital Tax Pilot Program. Specifies the following counties are rural hospitals that can participate in the program: Fayette, Greene, Highland, Hocking, Muskingum, Perry, Pike, Ross, Scioto and Washington
- Increases funding for the 9-8-8 Suicide Crisis line by \$500K in FY 2027 (GRF) (\$500K was added to FY 26 in the sub bill)
- Increases funding for Special Olympics by \$150K each FY (GRF)
- Increases funding for brain injury by \$50K each FY (GRF), under the Opportunities for Ohioans with Disabilities
- Provides a total of \$10M each FY (GRF) for the GRIT Program
- Provides \$100K each FY (GRF) for Best Buddies Ohio to support the delivery and expansion of skills-building services throughout Ohio schools and communities
- Increases funding for the DeafBlind Fund with \$200K each FY (GRF) Also requires funds to be distributed to the Columbus Speech and Hearing Center for the recruitment and training of support service providers
- Provides for gradual implementation of the Patient Driven Payment Model (PDPM) to calculate nursing facility direct care cost rates by calculating a facility's per Medicaid day payment rate for direct care costs from January 1, 2026, until the next rebasing takes effect. Also requires ODM to submit a quarterly report outlining its progress on the transition

Additional Provisions (Health and Medicaid)

- Modifies the Responsible Fatherhood Initiative (RFI) by requiring a statewide media campaign that increases the awareness and resources and info for, fathers being involved in their children's lives
- Provides \$500K each FY (TANF) to the African American Male Wellness Agency for the Uplift Her initiative
- Removes the requirement in the House-passed version that a person's only public service in a calendar year be as a precinct election official for that service to be excluded from PERS membership

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- Provides \$1.5M each FY (NON GRF) from State Opioid Response line item for Cordata Healthcare Innovations to be used for case management programming, enhanced assessment, and evaluation of Ohio's law enforcement deflection sites and quick response teams
- Increases funding by \$300K in FY 26 (GRF) for the Transplant House of Cleveland to support organ transplant recipients and caregivers
- Provides \$400K in FY 26 (TANF) to Foundry Row, Sail, Dream program
- Expands a House-added provision regarding who may consent to a child receiving services in a school-based health center to include a legal guardian, grandparent acting as a caretaker, or other person authorized by law to consent to the child's medical care, in addition to a parent
- Provides \$1M each FY (GRF) to fund and support graduate medical education residency slots for residents placed in family medicine or psychiatry fields
- Requires the Ohio Department of Health (ODH) to adopt rules that establish statistical methods for evaluating sewage treatment system
- Provides \$1.25M each FY (GRF) to support the Addiction Treatment Program for specialized dockets, which are generally used for treatment and rehabilitation for certain low-level offenders
- Reverts to current law, several proposed changes to the Chemical Dependency Professionals Board, including changes to the regulation of peer supporters, board makeup, the credentialing of prevention services, disciplinary fines and other provisions
- Creates the Unemployment Compensation Integrity Board for the purpose of advising and consulting (ODJFS) in the administration and enforcement of the state's Unemployment Compensation Law, including making recommendations to proposed rules or public private partnerships
- Provides \$225K in FY 2026 and \$54K in FY 2027 (GRF) to Hudson Community Living for maintenance and operations in serving adults with developmental disabilities
- Prohibits a primary care medical practice owned or operated by a hospital or hospital system from requiring a self-pay individual or third-party payor to pay a facility fee in connection with any services provided to a patient at the practice
- Requires ODJFS to periodically monitor the balances of SNAP accounts to determine if a SNAP account with a balance of more than \$5,000 is inactive, and if so, to identify the causes for the accruing balance

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- Requires ODJFS to establish a process under the existing customer service hotline that allows SNAP participants to lock an EBT card that has been lost or stolen
- Reverts change of owner provisions for hospitals to current law
- Modifies provisions requiring the Auditor of State to conduct a performance audit and a separate fiscal audit of ODM's Next Generation system, to instead require only one audit that is both a performance and a fiscal audit and other conforming changes
- Provides \$1.5M each FY (TANF) for La Soupe, to support and expand its core food security programs across Ohio

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