Ohio Legislative Service Commission

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Office of Research and Drafting

Legislative Budget Office

Substitute Bill Comparative Synopsis

Sub. H.B. 186

136th General Assembly

House Ways and Means

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This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

Previous Version (l_136_0063-6, with AM-136-0828-1 and AM-136-0907)	Latest Version (l_136_0063-10)
Payments to school districts affected by temporary credit	
Authorizes a temporary credit for property located in counties that underwent a reappraisal or triennial update in tax years 2023 and 2024 *(Section 4).*	Same, but also guarantees that school districts in those counties will receive at least the same amount of real property tax revenue as the district received in tax year 2024. The guarantee applies to tax year 2025, in the case of 2023 reappraisal or update counties, and to tax years 2025 and 2026, in the case of 2024 reappraisal and update counties. Requires the Director of Education and Workforce to make payments to school districts in August of 2026 and, if applicable, 2027 in the amount necessary for the district to receive the same amount of real property tax revenue as in tax year 2024. *(Sections 4 and 5.)*
Appropriation	
No provision.	Requires OBM to transfer the amount necessary to make the August 2026 payments described

Previous Version (l_136_0063-6, with AM-136-0828-1 and AM-136-0907)	Latest Version (l_136_0063-10)
	above from the Expanded Sales Tax Holiday Fund *(Sections 5 and 7)*.
Sales tax holiday cancellation	
No provision.	Cancels any expanded sales tax holiday scheduled to occur in August 2026, due to the appropriation described above, and delays the certification of revenue for purposes of scheduling a sales tax holiday in 2027 *(Section 5(E))*.

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