OHIO LEGISLATIVE SERVICE COMMISSION

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H.B. 434
136th General Assembly

Final Analysis

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Primary Sponsors: Reps. Willis and Lampton

Effective date: Emergency: November 25, 2025; amendment to R.C. 2303.201, regarding special projects fees collected by courts of common pleas, effective March 30, 2026

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SUMMARY

Budget corrections

Limited term license: education requirements

- Exempts certain military-related limited term license applicants from the driver's education requirements.

TMUD tax credit transfers

- Modifies the procedure for transferring a transformational mixed-use development (TMUD) tax credit.

Water pipe grants

- Removes from the Workforce Housing Project Grant Program the grant metric that favored polyvinyl chloride water pipe over ductile iron.

OBM authority to award funds for cultural facilities

- Removes the authority of the Office of Budget and Management to award funds (made up of unclaimed funds that have escheated to the state) to organizations to construct or renovate Ohio cultural facilities.

Targeted Addiction Assistance Fund

- Clarifies that, beginning January 15, 2027, funds from any case brought or joined by the Attorney General to recompense for damages to the state by the opioid crisis must be remitted for deposit into the Targeted Addiction Assistance Fund.

Local option homestead exemption

- Modifies the eligibility requirements of a local option homestead exemption to align with the state homestead exemption.

Court special projects fund

- Permits fees collected by a municipal, county, common pleas, or appeals court for special projects of the court to be used for training or education that takes place anywhere within the continental U.S., rather than just within Ohio.

Law enforcement tows

- Requires the payment of towing and storage fees for vehicles ordered towed by law enforcement in all circumstances with no exceptions.

Supplemental Nutrition Assistance Program error rate

- Requires the Ohio Department of Job and Family Services (ODJFS) to establish a methodology and technical system to determine payment error rates within the Supplemental Nutrition Assistance Program (SNAP).
- Requires ODJFS to consult specified stakeholders in establishing the system and to consult the chairpersons of the House and Senate Finance committees prior to implementation.
- Requires ODJFS to provide quarterly updates regarding SNAP payment error rates.

Corrective Medicaid change

- Removes a reference to the former Joint Medicaid Oversight Committee.

Property tax abatement

- Permits a charitable organization to temporarily apply for an abatement of delinquent property taxes on conservation and preservation property owned by the applicant without regard to continuing law's payment limitations.

Corrective income tax changes

- Corrects two referencing errors in the Income Tax Law.

Disadvantaged pupil impact aid

- Redefines a "newly opened community school" for disadvantaged pupil impact aid calculations in FYs 2026 and 2027 as a community school that was not open in FY 2025.
- Prohibits the calculated average daily membership (ADM) of economically disadvantaged students for school districts, JVSDs, STEM schools, and community schools that are not newly opened community schools for FYs 2026 and 2027 from exceeding the school's enrolled ADM for that fiscal year.

Drones for First Responders Program

- Expands the Drones for First Responders Program, enacted in H.B. 96 of the 136th General Assembly, to apply to first responders in counties and townships.

Appropriations

- Makes various appropriations for FYs 2026 and 2027.

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DETAILED ANALYSIS

Budget corrections

The act makes numerous corrections to provisions that were considered or enacted during the budget process earlier in the 136th General Assembly and the capital appropriations bill in the 135th General Assembly. Most of the modifications address issues raised and appropriations changes necessary after the enactment of H.B. 54 (the transportation budget) and H.B. 96 (the main operating budget) of the 136th General Assembly and H.B. 2 (the capital appropriations bill) of the 135th General Assembly.

Limited term license: education requirements

Background

Beginning June 30, 2025, most adult limited term license applicants, when applying for the first issuance of that driver's license, must demonstrate that they have completed the full

driver training course (24 hours of classroom instruction and eight hours of behind-the-wheel training) and 50 hours of practice driving with an adult who holds a valid Ohio driver's license.[1] A limited term license is the form of driver's license that is issued to temporary residents. A temporary resident is generally a person who is not a U.S. citizen or permanent resident under U.S. immigration laws but who has legal presence in the country.[2] These driver's education requirements for limited term license applicants were enacted in H.B. 54 of this General Assembly.

Exemptions

The act creates an exemption from the driver's education requirements, described above, for a person who meets all of the following conditions:

1. The person possesses a valid, unexpired visa issued by the U.S. Department of State;
2. The person possesses a valid, unexpired foreign driver's license; and
3. The person presents a completed form, as prescribed by the Registrar of Motor Vehicles, attesting to the person's relationship with either the U.S. Military, the U.S. Department of Defense, or any of the Department of Defense's subordinate agencies.[3]

The exemption primarily encompasses individuals who are citizens of foreign nations and who are living in Ohio temporarily for work associated with the U.S. Military or the Department of Defense. In order to drive in Ohio while living and working here, these individuals often must obtain a limited term license. The limited term license is valid either until the end date on the person's visa, one year if no end date is specified, or four years maximum.[4]

Under continuing law, there are two other exemptions from the limited term license driver's education requirements, namely:

1. A person who otherwise receives a driver's license examination waiver by the Registrar because the person is active-duty military, serving in the Peace Corps, serving with Volunteers in Service to America (VISTA), or in the foreign service of the U.S.; and
2. A person who is from a country with which the Registrar has a reciprocal arrangement (e.g., Japan, South Korea, Germany, Taiwan, and France).[5]

[1] R.C. 4507.21(B)(3).

[2] Ohio Administrative Code 4501:1-1-21 and 4501:1-1-35.

[3] R.C. 4507.21(B)(4)(c).

[4] R.C. 4507.09, not in the act.

[5] R.C. 4507.21(B)(4)(a) and (b).

TMUD tax credit transfers

The act modifies the procedure for transferring a transformational mixed-use development (TMUD) tax credit by requiring the transferor to notify the Director of Development of any such transfer, instead of the Tax Credit Authority as required under prior law.[6]

Under continuing law, a TMUD credit may be claimed against insurance premium, financial institution, or income tax liability and is based on capital contributions to TMUDs. Those are multi-purpose construction projects that meet certain minimum building height, square footage, or payroll criteria and that are expected to have a transformational economic impact on the surrounding area. Before H.B. 96 was enacted, the credit was administered by the Tax Credit Authority, but that act shifted TMUD administrative responsibilities to the Department of Development.

Water pipe grants

Under the Workforce Housing Project Grant Program, a county, township, or municipal corporation located near a major economic development project may apply for a grant to help fund a major workforce housing project. The Department of Development must evaluate and prioritize applications with scoring metrics based on certain housing-related characteristics. Those metrics include a project's use of water pipe type, with more points awarded for allowing polyvinyl chloride as opposed to ductile iron. The act removes this metric entirely, resulting in no preference for the type of water pipe used by a project.[7]

OBM authority to award funds for cultural facilities

The act removes the Office of Budget and Management's (OBM's) authority to use funds from the Ohio Cultural and Sports Facility Performance Grant Fund (the "Performance Grant Fund"), which is made up of unclaimed funds that have escheated to the state, to construct Ohio cultural facilities.

Under law modified in part by the act, certain cultural and sports organizations can apply to OBM for funds from the Performance Grant Fund to construct or renovate cultural or sports facilities. The act repeals law permitting OBM to award these funds to cultural facilities, while maintaining OBM's ability to award grants for sports facilities.

The act still permits the funds to be used to construct Ohio cultural facilities, but only to the extent authorized through appropriations by the General Assembly (i.e., OBM cannot award the funds, but the General Assembly may through future legislation).[8]

[6] R.C. 122.09.

[7] R.C. 122.636.

[8] R.C. 123.282 and 123.283; Section 3, amending Section 229.40 of H.B. 96 of the 136th General Assembly.

Targeted Addiction Assistance Fund

The act clarifies that, beginning January 15, 2027, funds from any case brought or joined by the Attorney General to recompense for damages to the state by the opioid crisis must be remitted for deposit into the Targeted Addiction Assistance Fund, including the following cases:

- *State of Ohio v. McKesson Corp., et al.*, Madison C.P. No. CVH20180055 (settlement agreement of October 7, 2021);
- *State of Ohio v. CVS Health Corporation., et al.*, Franklin C.P. No. 24CV000387 (settlement agreement of December 9, 2022);
- *State of Ohio v. Purdue Pharma L.P., et al.*, Ross C.P. No. CV-17 CI000261 (settlement agreement of July 21, 2021);
- Any other case brought or joined by the Attorney General to recompense for damages to the state by the opioid crisis.[9]

Local option homestead exemption

The act modifies the eligibility requirements for the local option property tax homestead exemption. The optional exemption, which was recently authorized in H.B. 96, essentially "piggybacks" on the existing state homestead exemption. Counties may authorize the exemption for eligible homeowners residing in the county.

Generally, the local option exemption is available to the same qualifying homeowners, and offers the same benefit amount, as the state exemption. A "standard" state exemption of $28,000 of a home's value is available to homeowners who are age 65 or older, permanently and totally disabled, or at least 59 years old and the surviving spouse of an individual who previously received the exemption. An "enhanced" exemption of $56,000 is available for homes of military veterans who are totally disabled and for the homes of surviving spouses of public service officers killed in the line of duty. These exemption amounts increase for inflation each year.

Income requirements

The standard state exemption also has an income limit – $40,000 for tax year 2025 – unless the individual received the exemption before 2014, in which case they are "grandfathered" into receiving the exemption without meeting the income requirement. Under prior law, the one significant difference between the state and local option homestead exemptions was that, to qualify for a local option exemption, all homeowners had to meet this income threshold – even individuals who are grandfathered into the state exemption.

The act modifies this requirement so that grandfathered individuals can receive a local option exemption without meeting the income limit. As a result, the state and local option exemption eligibility requirements are identical.[10]

[9] R.C. 126.67; Section 3, amending Section 221.30 of H.B. 96.

[10] R.C. 319.304.

Application to existing resolutions

The act applies this eligibility change to any local option exemption approved before or after the act's effective date. If a county has already adopted a resolution authorizing the exemption, the changes apply automatically, without the need for the county to amend its resolution or adopt a new one.[11]

Court special projects fund

The act permits fees collected by a municipal court, county court, common pleas court, or a court of appeals for special projects of the court to be used for training or education that takes place anywhere within the continental U.S., rather than just within Ohio.[12]

Law enforcement tows

The act requires the payment of towing and storage fees for vehicles that are towed by a law enforcement order in all circumstances with no exceptions, including when the owner or lienholder (an "owner") of the motor vehicle is a victim of a crime or delinquent act. Under prior law, when the owner was a victim of a crime, the owner was not required to pay towing and storage charges to retrieve the owner's motor vehicle when it was ordered towed and into storage by law enforcement. The reason the owner was not required to pay those charges was due to the operation of the Victim's Right Law.

Generally, under the Victim's Rights Law, a law enforcement agency that is investigating a criminal offense or a delinquent act must do both of the following:

- Promptly return any of the victim's property that was taken during the investigation; and
- Not compel the victim to pay any charges as a condition of retrieving that property.[13]

As a result, under prior law, when a stolen motor vehicle was in an accident, was abandoned, or was otherwise ordered towed and removed into storage by law enforcement, the owner was not required to pay the towing and storage fees that typically must be paid as a condition of retrieval. The same exemption applied to other motor vehicles that were a part of a crime or delinquent act and were ordered towed and into storage by law enforcement if the owner was the victim of that crime or act.

The act, however, expressly states that the Victim's Rights Law does not apply to the payment of fees for motor vehicles that are removed and stored by order of law enforcement. Thus, motor vehicle owners who qualify as a victim of a crime or a delinquent act are required to pay the towing and storage fees. If either the offender or the victim has insurance that covers the fees, that insurance company may provide the payment for retrieval. However, owners

[11] Section 12.

[12] R.C. 1901.26, 1907.24, 2303.201, and 2501.16. Note that the amendment to R.C. 2303.201, with respect to courts of common pleas, does not take effect until March 30, 2026 (Section 14).

[13] R.C. 2930.11, not in the act.

without insurance or without that form of coverage are required to personally pay the towing and storage fees.[14]

The Governor's veto of this provision was not received by the House of Representatives as is constitutionally required for a line-item veto.[15]

Supplemental Nutrition Assistance Program error rate

Federal law requirements

The Supplemental Nutrition Assistance Program (SNAP) is a federal program administered by states to assist low-income households with purchasing food. Currently, the federal government pays for all of the costs of the benefits provided under SNAP, while administrative costs are shared between the federal government and states.

Under provisions enacted in the 2025 federal budget reconciliation bill, signed on July 4, 2025, and generally beginning October 1, 2027, states will be responsible for paying a percentage of SNAP benefits.[16] The percentage for which a state is responsible will vary depending on the state's payment error rate for SNAP benefits. According to data from the U.S. Department of Agriculture for federal fiscal year 2024, Ohio had a SNAP payment error rate of 9.01%.[17]

Methodology and technical system

Not later than 90 days after the act's effective date, the Ohio Department of Job and Family Services (ODJFS) must develop a methodology and technical system to determine SNAP payment error rates.[18] In establishing the methodology and system, ODJFS must consult with all of the following stakeholders: (1) the Ohio Department of Job and Family Services Directors' Association, (2) five county department of job and family services directors, each representing a distinct region of Ohio, (3) a representative of the County Commissioners Association of Ohio, and (4) any other stakeholders selected by ODJFS.[19]

The methodology and technical system must satisfy the procedures outlined in the Quality Control Review Handbook (Handbook 310) published by the U.S. Department of Agriculture's Food and Nutrition Service, except that the system may deviate from the handbook procedures for payment errors that are not subject to those procedures.[20] The system must be able to distinguish between payment error rates that are the result of (1) agency errors not

[14] R.C. 4513.60, 4513.61, and 4513.66.

[15] See Ohio Constitution, Article II, Section 16.

[16] Under certain circumstances, states may have this implementation date delayed until federal fiscal year 2029 or 2030.

[17] Food and Nutrition Service, Supplemental Nutrition Assistance Program: Payment Error Rates Fiscal Year 2024 (PDF).

[18] R.C. 5101.546(B)(1).

[19] Section 10.

[20] R.C. 5101.546(B)(1); see also 7 Code of Federal Regulations 275.14.

including fraud, (2) assistance group errors not including fraud, and (3) errors resulting from the Ohio Benefits Program.[21] For agency errors and assistance group errors, the system must include the information on a county-by-county basis, while errors resulting from the Ohio Benefits Program must be provided on a statewide basis.[22]

Implementation and reporting

Before implementing the methodology and technical system, ODJFS must consult with the chairpersons of the House and Senate Finance committees. Following implementation, ODJFS must provide quarterly updates regarding the SNAP payment error rate to the Finance chairpersons.[23] Additionally, beginning with the quarterly report submitted to the General Assembly during the second quarter of 2026 as required under continuing law, ODJFS must include the following information:[24]

- Each distinct SNAP payment error rate calculated using the system;
- The SNAP payment error rate for each county;
- The statewide SNAP payment error rate.

Additionally, the act modifies which members of the General Assembly receive quarterly reports from ODJFS that are required under continuing law. Prior law required ODJFS to submit these reports to the Speaker of the House and the Senate President, who must distribute the reports to the chairpersons of any committee with jurisdiction over public assistance. Under the act, they must be submitted directly to these chairpersons. In addition, the act requires the reports to be submitted to the chairpersons of the finance committee of each chamber.[25]

Corrective Medicaid change

The act removes a reference to the former Joint Medicaid Oversight Committee in law requiring the Director of Behavioral Health and the Department of Insurance to annually report to the General Assembly and the Governor on the departments' efforts regarding consumer education about behavioral health insurance parity and accessing insurance benefits. H.B. 96 abolished the Joint Committee.[26]

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[21] The Ohio Benefits Program assists individuals in verifying eligibility for, and applying for, programs administered by ODJFS and the Department of Medicaid, including SNAP, Medicaid, cash assistance, and child care assistance. H.B. 96 authorized the Department of Administrative Services to transfer responsibility for administering the program to ODJFS by July 1, 2027.

[22] R.C. 5101.546(B)(2).

[23] R.C. 5101.546(C) and (D).

[24] R.C. 5101.98(A)(1)(d).

[25] R.C. 5101.98(B).

[26] R.C. 5119.89.

Temporary property tax abatement: certain charitable property

The act establishes a temporary procedure by which a 501(c)(3) charitable organization that acquired property between December 1, 2022, and December 31, 2022, and that uses, either itself or via a separate wholly owned organization, the property for conservation and preservation purposes, may apply for a tax exemption for the property and abatement of any unpaid taxes, penalties, and interest that became a lien on the property from before the organization acquired it. The application for exemption and abatement must be filed with the Department of Taxation within one year of the act's effective date.[27]

Continuing law generally only allows a tax exemption if the property in question is exempt from taxation on the tax lien date, which is January 1 each year, and all taxes, penalties, and interest have been paid in full before the property was acquired by the exempt user. Delinquent taxes accruing after that point may be abated, but only if they are delinquent for less than three years.[28]

Corrective income tax changes

The act corrects the following two errors to income tax deductions:

- An error in the military income tax deduction by replacing a reference to "armed services" with "armed forces" to align with the term to which it is cross referenced.[29]
- An error in the pregnancy resource center income tax deduction recently enacted by H.B. 96 by replacing an errant Revised Code reference.[30]

The act states that both corrections are intended to clarify the existing meaning of each deduction.[31]

Disadvantaged pupil impact aid

For calculating disadvantaged pupil impact aid, the act redefines a "newly opened community school" as a community school that was not open in FY 2025, rather than a community school that opens for the first time in FY 2026 or FY 2027, as in prior law.

The act also prohibits the calculated average daily membership (ADM) of economically disadvantaged students for school districts, JVSDs, STEM schools, and community schools that are not newly opened community schools for FYs 2026 and 2027 from exceeding the school's enrolled ADM for that fiscal year.[32]

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[27] Section 11.

[28] R.C. 5713.08 and 5713.081, not in the act.

[29] R.C. 5747.01(A)(21).

[30] R.C. 5747.01(A)(44).

[31] Section 13.

[32] Section 3, amending Section 265.215 of H.B. 96.

Drones for First Responders Program

The act expands the Drones for First Responders Program to include first responders in counties and townships, not just in municipal corporations. The program was enacted in H.B. 96 as a pilot program, administered by the Ohio Department of Transportation, that focuses on acquiring unmanned aerial vehicle systems for first responders (law enforcement, fire departments, and emergency medical service organizations) and providing training on their use. The program initially applied only to first responders within municipal corporations.[33]

Appropriations

The act makes various appropriations and modifies appropriations from H.B. 96 of the 136th General Assembly and H.B. 2 of the 135th General Assembly.

Sub. H.B. 434 appropriations	
Agency	**Purpose**
Department of Administrative Services	Changes the name of a capital line item from "Lorain County MARCS Tower/Sheffield Lake" to "Lorain County MARCS Tower/Sheffield Village."[34]
Department of Aging	Earmarks $2,150,000 in FY 2026 and FY 2027 in Alzheimer's and Other Dementia Respite for the area agencies on aging.[35]
Attorney General	Decreases an ALI used by the Attorney General for operating expenses by $1,155,000 in FY 2026 and FY 2027. Reduces the associated earmark from that ALI by that same amount (from $4,505,000 to $3,350,000), and adjusts the use of that earmarked funding for the delivery of technology services to courts throughout Ohio, including the provision of hardware, software, and the development and implementation of educational and training programs for judges and court personnel. Clarifies that at the request of the Administrative Director of the Ohio Supreme Court and the Attorney General, or their designees, the Director of Budget and Management must cancel any existing encumbrances, against an ALI for Ohio Courts Technology Initiative that is used by the Supreme Court, and reestablish them against the operating expenses ALI.

[33] Section 3, amending Section 755.20 of H.B. 96. For additional information about the Drones for First Responders Program, see page 500 of the LSC Final Analysis for H.B. 96 (PDF).

[34] Section 5, amending Section 363.10 of H.B. 2 of the 135th General Assembly, as subsequently amended.

[35] Section 3, amending Section 209.30 of H.B. 96.

Sub. H.B. 434 appropriations	
Agency	**Purpose**
	Reestablishes the ALI Ohio Courts Technology Initiative and appropriates $1,155,000 in each of FY 2026 and FY 2027 (as used by the Judiciary/Supreme Court). Requires the appropriated amounts to be used to fund an initiative by the Supreme Court to facilitate the exchange of information and warehousing of data by and between courts and other justice system partners through the maintenance of an Ohio Courts Network.[36]
Chemical Dependency Professionals Board	Eliminates an ALI for Peer Support Program. (This ALI was erroneously left in H.B. 96 after language transferring the Peer Support Program from the Department of Behavioral Health to the Chemical Dependency Professionals Board was removed.)[37]
Department of Behavioral Health	Modifies an existing earmark of $100,000 in capital line item Community Support by changing the project from the "Mansfield Domestic Violence Shelter Child Advocacy Center Renovation" to the "Mansfield Champions for Children Child Advocacy Center."[38]
Department of Children and Youth	Reduces ALI Adoption Grant Program by $10,550,000 in FY 2026. Earmarks $10,550,000 in FY 2026 in TANF Block Grant to administer grants to adoptive parents through the Adoption Grant Program.[39]
Department of Development	Appropriates $6,100,000 in FY 2026 and earmarks it for the Zanesville-Muskingum County Port Authority. Appropriates $1,200,000 in FY 2027 to administer the All Ohio Future Fund.[40]
Department of Education and Workforce	Increases ALI Educator and Principal Preparation by $2,000,000 in FY 2026 and FY 2027 and earmarks the same amounts from that ALI for Teach for America to support corps member recruitment, teacher training, and the ongoing development and impact of Teach for America alumni working in Ohio.[41]

[36] Section 3, amending Sections 221.10, 221.40, 317.10, and 317.20 of H.B. 96.

[37] Section 3, amending Section 237.10 of H.B. 96.

[38] Section 3, amending Section 221.15 of H.B. 2 of the 135th General Assembly, as subsequently amended.

[39] Section 3, amending Sections 423.10 and 423.220 of H.B. 96.

[40] Section 8.

[41] Section 3, amending Sections 265.10 and 265.110 of H.B. 96.

Sub. H.B. 434 appropriations	
Agency	**Purpose**
Department of Health	Makes changes to an existing earmark of $7,800,000 in FY 2026 and FY 2027 in Federal Public Health Programs for Ohio Adolescent Health Centers to allow any other eligible ALIs in the Department of Health's budget, except for GRF ALIs, to also be used to support the earmark.[42]
Department of Higher Education	Repurposes a $100,000 earmark in FY 2026 under Program and Project Support from Ashland University's Ashbrook Center civics education K-12 teacher training and student learning initiative to Ashland University.[43]
Department of Job and Family Services	Appropriates $10,550,000 in FY 2026 in Job and Family Services Program Support and requires funds to be used for updates to the Ohio Benefits system to reduce county and state SNAP payment error rates. Requires the Director of Job and Family Services to certify the available balance of the appropriation to be reappropriated for FY 2027 and appropriates the amount certified. Increases an appropriation for Program Operations by $14,779,030 in FY 2027. Increases an appropriation for federal Food Assistance Programs by $10,550,000 in FY 2026 and $7,389,515 in FY 2027.[44]
Ohio Facilities Construction Commission	Redirects reappropriations of $250,000 from an ALI for Greater Cleveland Food Bank, and $750,000 from that same ALI, both in the budget of Cuyahoga Community College, to an earmark of $1,000,000 for the Greater Cleveland Foodbank under the reappropriation of an ALI for Cultural and Sports Facilities Projects in the budget of the Commission.[45]

[42] Section 3, amending Section 291.20 of H.B. 96.

[43] Section 3, amending Section 381.410 of H.B. 96.

[44] Section 3, amending Sections 307.10 and 307.70 of H.B. 96.

[45] Section 5, amending Sections 357.10, 387.10, and 387.13 of H.B. 2 of the 135th General Assembly, as subsequently amended.

HISTORY

Action	Date
Introduced	09-03-25
Reported, H. Transportation	10-08-25
Passed House (96-0)	10-08-25
Reported, S. Finance	10-29-25
Passed Senate (31-0)	10-29-25
House concurred in Senate amendments (88-3)	11-05-25

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