

HB 96 - State Budget Analysis (updated December 2025)

Public Library Fund

R.C.: 131.51

Description: The Public Library Fund (PLF) receives a monthly cash transfer from the GRF in an amount equal to 1/12 of the total PLF appropriation for the fiscal year.

The budget appropriates \$490 million in FY 2026 and \$500 million in FY 2027 to the Public Library Fund.

Ohio Public Library Information Network (OPLIN)

Section: 325.20

Description: Requires that OPLIN technology funds be used for an information telecommunications network linking public libraries in the state.

Permits the OPLIN Board of Trustees to make decisions regarding the use of the appropriation.

Requires the OPLIN Board to research and assist or advise local libraries on emerging technologies and methods that may be effective means to control access to obscene and illegal materials. Requires the OPLIN Director to provide reports on such efforts within ten days on request by the Governor and leadership of the General Assembly.

Requires OPLIN, INFOhio, and OhioLINK to coordinate their purchases of electronic databases.

Requires the OBM Director to transfer \$3,689,788 cash in each FY from the PLF to the OPLIN Technology Fund.

Library for the Blind

Section: 325.20

Description: Requires that appropriations to the Library for the Blind Fund be used for the statewide Talking Book Program.

Requires the OBM Director to transfer \$1,274,194 cash in each FY from the PLF to the Library for the Blind Fund.

State Library Board

Section: 325.20 **Description:** Requires the OBM Director to transfer \$4,527,036 cash in FY 2026 and \$4,527,474 cash in FY 2027 from the PLF to the new State Library Operating Expenses Fund.

Ohioana Library Association

Section: 325.20 **Description:** Requires that Ohioana Library Association appropriations be used for the operating expenses of the Martha Kinney Cooper Ohioana Library Association.

Requires the OBM Director to transfer \$310,516 cash in each FY from the PLF to the new Ohioana Library Association Fund.

Regional Library Systems

Section: 325.20 **Description:** Requires that Regional Library Systems appropriations be used to support regional library systems.

Requires the OBM Director to transfer \$494,000 cash in each FY from the PLF to the new Regional Library Systems Fund.

Education Technology Resources - INFOhio

Section: 265.130 **Description:** Earmarks up to \$2,500,000 in each FY from the Education Technology Resources appropriation line item for the Union Catalog and INFOhio Network.

Imagination Library

Section: 423.10 **Description:** Earmarks \$8,250,000 in each FY from the Department of Children and Youth to the "Imagination Library" to support childhood literacy efforts in the state.

Library Material Related to Sexual Orientation or Gender Identity

***This Provision was Vetoed by Governor DeWine**

R.C. 3375.47 ~~**Description:** Requires a public library to place material related to sexual orientation or gender identity or expression in a portion of the library that is not primarily open to the view of people under the age of eighteen.~~

Trustees Terms for School District Public Library Boards

R.C. 3375.15 **Description:** Reduces the term of office for trustees of school district public libraries from seven years to four years. Trustees appointed prior to the effective date of the bill serve for a term of seven years. Trustees

appointed to a new term on or after the bill's effective date serve for a term of four years.

Trustees Terms for County District Library Boards

R.C. 3375.22

Description: Reduces the term of office for trustees of county district libraries from seven years to four years. Trustees appointed prior to the effective date of the bill serve for a term of seven years.

Modifies the terms of office for the first members appointed to the board of trustees of county district libraries after the bill's effective date. 1) The terms of the three trustees appointed by court of common pleas judges must expire in two, three, and four years respectively, instead of two, four, and six years as under current law; and 2) The terms of the four trustees appointed by the board of county commissioners must expire in one, two, three, and four years respectively, instead of one, three, five, and seven years as under current law.

Auditor of State Duties

R.C. 3375.39

Description: Removes the AOS or their representative as an alternate person responsible for counting all remaining money, bonds, and other securities of a library's fiscal officer.

Replacement Property Tax Levies

***Vetoed by Governor DeWine**

***Override vote in the House on July 21**

***Override vote in the Senate on Oct. 1**

R.C. 5705.192

Description: Eliminates the authority of political subdivisions to levy replacement property tax levies, beginning with elections held on or after January 1, 2026.

Changes Property Tax Ballot Language

***Vetoed by Governor DeWine**

***Override vote in the House on July 21**

***Override vote in the Senate on Oct. 1**

R.C. 5705.25

Description: Changes, beginning with elections held on or after January 1, 2026, the term employed in property tax ballot language and election notices to describe the true value of property from "the county auditor's appraised value" to "the county auditor's market value."

County Budget Commission Authority and Procedure

***Certain Provisions Vetoed by Governor DeWine**

***See House Bill 309 passed in Nov. 2025**

**R.C. 5705.13,
5705.01, 5705.131-
5705.132, 5705.222,
5705.27, 5705.28,
5705.29, 5705.31,
5705.314, 5705.32-
5705.321, 5705.35-
5705.37, 5705.391,
5705.40, 5705.51,
5705.60, 3317.01**

~~**Description:** Allows County Budget Commissions (CBCs) to reduce millage on any voter approved tax levy aside from a debt levy if the commission finds it reasonably necessary or prudent to avoid unnecessary, excessive, or unneeded property tax collections.~~

~~Allows CBCs to reduce millage by request of the taxing authority and limits mandatory approval for debt levies to those that remain necessary to pay unsatisfied debt.~~

~~If the tax is levied by a body with a majority of members who are elected local officials, any such reduction is subject to two limitations: (1) CBCs may not reduce a levy such that it would collect less revenue than in the preceding year unless funds are available from reserve balance accounts, nonexpendable trust funds, or carryover amounts to offset a reduction below that level, but the budget commission must consider reserve balance accounts, nonexpendable trust funds, and carryover amounts when considering a reduction. (2) CBCs may not reduce school district levies such that the school district would collect below 20 mills in revenue, except as required to comply with the provision limiting accrual of general fund carryovers.~~

Removes prohibitions on CBCs considering the status of reserve balance accounts or other certain unexpended funds when determining whether to reduce a political subdivision's taxing authority.

Requires CBCs to offer, during at least one public meeting annually, testimony describing the concept and function of inside millage, how it is allocated to various jurisdictions in the county, and the fiscal impact of inside millage.

Requires political subdivisions to disclose all funds in their control, the inclusion of which is not already required by law for annual tax budgets.

Requires all public bodies that levy taxes and that do not submit information to a different body for inclusion in its tax budget to submit tax budgets on their own behalf.

Requires all taxing authorities that levy property taxes to submit a tax budget that includes an estimate of expenses through the end of the current fiscal year and, when relevant, a stated intent to collect all or some of the projected increased revenue from property inflation or the 20-mill floor.

Places the burden of proof on a taxing authority to show the need for additional revenue when challenging any levy reductions made by the CBC before the Board of Tax Appeals (BTA).

Menstrual Products in Public Buildings

R.C. 9.561 **Description:** Prohibits a government entity from placing menstrual products in the men's restroom of a public building.

Political Subdivision Cybersecurity Programs

R.C. 9.64 **Description:** Requires the legislative authority of a political subdivision to adopt a cybersecurity program that safeguards the political subdivision's data, information technology, and information technology resources to ensure availability, confidentiality, and integrity.

Prohibits a political subdivision under a ransomware attack to pay or otherwise comply with the ransom demand unless the political subdivision's legislative authority formally approves the payment or compliance with the ransom demand.

Specifies the cybersecurity program must be consistent with generally accepted best practices for cybersecurity and sets forth other requirements of the program.

Homestead Exemption and Owner-Occupied Credit

R.C. 319.304, 323.152, 323.153, 323.155, 323.156, 323.158, 4503.06, 4503.065, 4503.0610 **Description:** Allows counties to offer a property tax exemption that would "piggy-back" on the existing state homestead exemption. Specifies that the exemption would be available to the same homeowners who meet the means test for the existing state exemption, and offer the same benefit amount, as the state exemption. Requires the board of county commissioners to authorize the exemption by resolution.

Sections: 387.10, 757.00.01, 757.130

Allows the board of county commissioners to authorize by resolution a tax exemption for owner-occupied homes that would "piggyback" on the existing state 2.5% property tax rollback. Permits the locally authorized credit to equal up to 2.5% of the amount of taxes to be levied by qualifying levies on the property or home.