

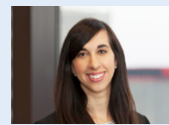
Governor DeWine signed Amended Substitute House Bill 96 on June 30, 2025, providing State appropriations for its 2025-2027 biennium (beginning July 1, 2025, through June 30, 2027) and enacting other statutory provisions (the Budget Bill) subject to 67 line-item vetoes. The Ohio Constitution authorizes the General Assembly to override any veto and requires each line-item veto be voted on separately. On Monday, July 21, the House of Representatives convened to consider the override of one or more of the Governor's line-item vetoes.

During its session, the House voted 61-28 (meeting the required 3/5 majority) to overturn the Governor's veto item number 66 with respect to elimination of the authority of political subdivisions to pursue certain levy types, including replacement levies, fixed-sum emergency levies, substitute levies, combined school district income tax and fixed-sum property tax levies, and renewal levies that include an increase of the existing levy, all beginning with elections held on or after January 1, 2026. The House opted not to vote on two other line-item vetoes reported to be under consideration, which would have (i) significantly redefined and expanded a county budget commission's authority relating to the levy of taxes by constituent political subdivisions (veto item number 55) and (ii) substantially redefined the calculation of the "20-mill floor," including inclusion of fixed-sum levies (veto item number 65).

It is important to note that there is no change stemming from the House vote to override the Governor's veto item number 66 – at this time, political subdivisions retain the existing authority to pursue the referenced levies. Unless and until the Senate convenes and votes to override (also with a 3/5 majority), the Governor's veto holds. As of the date of this Report, the Senate has not scheduled a session to consider the matter, and there is no indication that it is preparing to do so in the near future. However, an override vote on any vetoed item, including further action from the House on additional vetoes, can be made at any time during the current two-year legislative session, which ends on December 31, 2026. The expectation is that overrides, if any, would be considered much sooner, though statements from the Senate indicate that, at least with respect to the current override vote from the House, the Senate may not act as soon as would typically be expected.

The Squire Public Finance team has and continues to follow closely developments on the Budget Bill and other related legislation pending with the General Assembly, and will provide additional updates as the facts warrant. Please contact one of our lawyers for additional guidance and information.

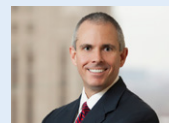
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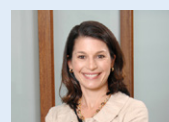
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