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CTAO Legislative Update & View from Capitol Square

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2026 Primary Update



- As expected, Republican Vivek Ramaswamy and Democrat Dr. Amy Acton will be facing off to be Ohio's next Governor.
- Democrat candidate Sherrod Brown will face Republican incumbent Jon Husted in the US Senate race. Husted was appointed to the Senate to replace Vice President JD Vance
- State Treasurer – Current State Senator Kristina Roegner and former State Representative Jay Edwards both boasted high-profile endorsements. Edwards won the primary and will take on the Democratic nominee, Cincinnati City Councilman Seth Walsh, in November
- Auditor of State – Without either of the candidates having to endure a primary this May, Republican nominee and current Secretary of State, Frank LaRose, will go against the Democratic nominee and current Mayor and Safety Director of Maple Heights, Annette Blackwell, this November.

HB 443

(D. Thomas, A. Mathews)

Prohibit enforcing property tax liens against certain homesteads

- HB 443 looks to modify the requirements that a homestead must meet in order to avoid property tax foreclosure.
- Each year that taxes are delinquent, the owner must pay an amount equivalent to at least 100% of the taxes due for the last year that taxes were paid in full.
- It also adds a requirement that either the homestead must qualify for continuing law's homestead exemption or the property owner must file a form with the county treasurer certifying the homestead's eligibility.

Committee Activity

- 3 hearings in House Ways and Means Committee.
- **CTAO is opposed.**

HB 493
(D. Thomas, Troy)

Sunset the sale of delinquent property tax certificates

- Allows sales of delinquent tax certificates for residential or agricultural parcels after 2026 with the parcel owner's consent.
- Requires that, before a delinquent property tax certificate purchaser can hold the first lien position in any foreclosure of the property, the purchaser must first offer to sell the certificate to the person who held the immediately junior lien at the time of the certificate sale, if any.

Committee Activity

- 4th hearing is scheduled in the House Local Government Committee tomorrow, May 13.
- **CTAO is opposed.**

HB 737 (Roemer, T. Hall)

Require cash payments to the government be rounded to a nickel

- HB 737 would require cash payments to the state, a state agency, or a political subdivision to be rounded to the nearest nickel and requires the amount to be accepted as payment in full.
- Permits a merchant who accepts cash payments to round to the nearest nickel for cash payments and incur no liability for doing so.
- Also requires a merchant who accepts cash payments to round transactions subject to a state or local excise tax.

Committee Activity

- 2nd hearing in the House Ways and Means Committee is scheduled for tomorrow, May 13.
- **CTAO has not taken a position at this time.**



SB 300 (Roegner)

Regards the Treasurer of State

- This is an administrative cleanup bill being pushed by current Treasurer of State Sprague.
- The CTAO Legislative Committee has requested the following changes to the bill that would revert the statute back to current law;
 - Restore the current requirement of 12 hours of AOS & TOS CE each year, with annual filing of hours (up from the proposed 10 hours).
 - Restore the current requirement that newly elected/newly appointed treasurers are required to complete 26 hours of CE (13 hours each AOS & TOS) but support the change in the amount of time they have to obtain it (up to 120 days after being sworn in).
 - Remove new language in 321.47., specifically, lines 3654-3658 that would allow a county treasurer to opt out of the continuing education requirements. All county treasurers should be held to the same standard and be required to obtain CE training each year.
- Treasurer Sprague's staff has agreed to our changes and is drafting them currently.

Committee Activity

- 2 hearings in the Senate Finance Committee.
- **CTAO will be proponents once the amendments we have requested are included.**

SB 366
(Blessing, Ingram)

**Require some delinquent
property tax payments upon
lot transfer**

- SB 366 would require that when real property is transferred to a party other than the grantor, any delinquent property taxes owed at the time of transfer must be paid in full.
- Those taxes will be collected by the county treasurer before the transfer is accepted and recorded. Ensures property taxes are paid current before a transfer of ownership occurs.

Committee Activity

- 1st hearing has been scheduled in Senate Local Government Committee for tomorrow, May 13.
- **CTAO supports.**

Questions?

