



## Ohio Administrative Code

### Rule 5120-9-62 Operation of the federal equitable sharing fund.

Effective: January 22, 2026

---

(A) For the purposes of this rule, the following terms are defined as follows :

(1) DAG-71 - the federal form application for the transfer of federally forfeited property.

(2) Equitable sharing account - a separate revenue account exclusively for the proceeds from the disposition of federally forfeited property, established pursuant to section 5120.70 of the Revised Code.

(3) Federally forfeited property - federally forfeited cash, property, the proceeds of federally forfeited property, and any interest earned on the equitable sharing account, which the federal government equitably-shares with the department of rehabilitation and correction.

(4) Proceeds of federally forfeited property - any payment in cash or in kind made to the department of rehabilitation and correction for the sale or transfer of federally forfeited property.

(B) Federally forfeited property and the proceeds of federally forfeited property shall be used only for law enforcement purposes and as a supplement to existing resources and revenue appropriated by the Ohio general assembly. Internal controls and auditing mechanisms shall account for the expenditure, transfer, or use of federally forfeited property or the proceeds of federally forfeited property.

(C) Expenditure, use, or transfer:

(1) The director or designee will authorize all uses, expenditures, and transfers of federally forfeited property or the proceeds of federally forfeited property. Federally forfeited property must be used for the specific intended law enforcement use stated on the DAG-71. The proceeds of federally forfeited property must be used for a law enforcement purpose in accordance with federal law. Federally forfeited property or the proceeds of federally forfeited property must supplement and not supplant



existing resources or revenues appropriated by the Ohio general assembly.

(2) The director or designee must authorize the expenditure or transfer of the interest generated on the equitable sharing revenue account. Interest must be used for only a law enforcement purpose in accordance with federal law. The expenditure or transfer of interest must supplement and not supplant existing resources or revenues appropriated by the Ohio general assembly.

(3) Purchase orders must be issued in accordance with state law and current department of administrative services and department procedures to formally disburse deposited assets from the forfeiture revenue account.

(D) Sale or transfer of tangible federally forfeited property:

(1) Tangible assets must be used for two years from the date of transfer in accordance with the law enforcement purpose stated on the DAG-71, unless the asset becomes unsuitable for the law enforcement purpose.

(2) Upon expiration of the two year period, the director or designee may authorize the sale of the asset for payment in cash or in kind in accordance with the law. Cash proceeds shall be deposited into the equitable sharing revenue account. All proceeds from the sale are subject to the limitations on expenditure, use, or transfer set forth in this rule.

(3) When a tangible asset ceases to serve the law enforcement purpose for which it was requested, the department's deputy director of the office of administration shall sell it for payment in cash or in kind in accordance with the law. Cash proceeds shall be deposited into the equitable sharing revenue account. All proceeds from the sale are subject to the limitations on expenditure, use, or transfer set forth in this rule.

(E) The director or designee may authorize the expenditure of funds from the equitable sharing revenue account to pay for the costs of auditing and bookkeeping resulting from the equitable sharing of federally forfeited property.