



Ohio Revised Code

Section 128.54 Funds established for receipt, distribution, and accounting for amounts received from charges and fees.

Effective: September 30, 2025

Legislation: House Bill 96

(A)(1) For the purpose of receiving, distributing, and accounting for amounts received from the wireless 9-1-1 charges imposed under section 128.40 of the Revised Code and the next generation 9-1-1 access fees imposed under sections 128.41 and 128.42 of the Revised Code, the following funds are created in the state treasury:

(a) The 9-1-1 government assistance fund;

(b) The 9-1-1 administrative fund;

(c) The 9-1-1 program fund;

(d) The next generation 9-1-1 fund.

(2) Amounts remitted under section 128.46 of the Revised Code shall be paid to the treasurer of state for deposit as follows:

(a) Eighty-one and one-third per cent to the 9-1-1 government assistance fund. All interest earned on the 9-1-1 government assistance fund shall be credited to the fund.

(b) Two-thirds of one per cent to the 9-1-1 administrative fund;

(c) One and one-third per cent to the 9-1-1 program fund;

(d) Sixteen and two-thirds per cent to the next generation 9-1-1 fund.

(3) The tax commissioner shall use the 9-1-1 administrative fund to defray the costs incurred in carrying out this chapter.



(4) The steering committee shall use the 9-1-1 program fund to defray the costs incurred by the steering committee in carrying out this chapter.

(5) Annually, the tax commissioner, after paying administrative costs under division (A)(3) of this section, shall transfer any excess remaining in the 9-1-1 administrative fund to the next generation 9-1-1 fund, created under this section.

(B) At the direction of the steering committee, the tax commissioner shall transfer the funds remaining in the 9-1-1 government assistance fund to the credit of the next generation 9-1-1 fund. All interest earned on the next generation 9-1-1 fund shall be credited to the fund.

(C) From the funds created in division (A)(1) of this section, the director of budget and management shall, as funds are available, transfer to the tax refund fund, created under section 5703.052 of the Revised Code, amounts equal to the refunds certified by the tax commissioner under division (D) of section 128.47 of the Revised Code, in the same percentage as the certified refund amounts were deposited in those funds as specified in division (A)(2) of this section.

(D) The department of administrative services may move funds between the next generation 9-1-1 fund and the 9-1-1 government assistance fund to ensure funding remains sustainable for both funds.