



Ohio Revised Code

Section 3780.23 Funds created.

Effective: December 7, 2023

Legislation: ENACTEDBYINITIATIVEPETITION,NOVEMBER7,2023

Funds created.

(A) For the purpose of receiving and distributing, and accounting for, revenue received from the adult use tax levied by section 3780.22 of the Revised Code, the following funds are created in the state treasury:

- (1) The adult use tax fund;
- (2) The cannabis social equity and jobs fund;
- (3) The host community cannabis fund;
- (4) The substance abuse and addiction fund; and
- (5) The division of cannabis control and tax commissioner fund.

(B) All monies collected from the tax levied under this chapter shall be deposited into the adult use tax fund.

(C) Unless otherwise authorized under this chapter or rule, the director of budget and management shall transfer amounts to each fund as follows:

- (1) Thirty-six per cent to the cannabis social equity and jobs fund to be used to implement the requirements of 3780.19 of the Revised Code;
- (2) Thirty-six per cent to the host community cannabis fund for the benefit of municipal corporations or townships that have adult use dispensaries, and the municipal corporations or townships may use such funds for any approved purpose. Distributions to municipal corporations or townships shall be



based on the percentage of adult use tax attributable to each municipal corporation or township ;

(3) Twenty-five per cent to the substance abuse and addiction fund to support the efforts of the department of mental health and addiction services to alleviate substance and opiate abuse and related research in the state under section 3780.30 of the Revised Code; and

(4) Three per cent to the division of cannabis control and tax commissioner fund to support the operations of the division of cannabis control and to defray the cost of the department of taxation for administering the tax levied under section 3780.22 of the Revised Code.

Payments under of this section shall be made by the end of the month following the end of each quarterly period. The tax commissioner shall make the data available to the director of the office of budget and management for this purpose and the director of budget and management shall transfer amounts the funds in this section as required. The tax commission may serve as agent of the municipal corporations or townships only for the purposes of division (C)(2) of this section as promulgated by rule.