



## Ohio Revised Code

### Section 5705.12 Approval to establish special funds.

Effective: [September 30, 2025](#)

Legislation: [House Bill 96](#)

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In addition to the funds provided for by sections 5705.09, 5705.121, 5705.13, and 5705.131 of the Revised Code, the taxing authority of a subdivision may establish, with the approval of and in the manner prescribed by the auditor of state, such other funds as are desirable, and may provide by ordinance or resolution that money derived from specified sources other than the general property tax shall be paid directly into such funds.

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