



## Ohio Revised Code

### Section 5705.121 Other special funds.

Effective: September 30, 2025

Legislation: House Bill 96

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A municipal corporation may establish in the manner provided by law a sanitary police pension fund, an urban redevelopment tax increment equivalent fund, or a cemetery fund.

A township may establish by law a cemetery fund.

A subdivision that levies a tax for the purpose described in division (ZZ) or (AAA) of section 5705.19 of the Revised Code shall establish a general capital and infrastructure fund to which the proceeds from that levy shall be credited. By resolution or ordinance, the taxing authority may establish accounts within that fund for any of the several particular purposes for which such money may lawfully be spent, may eliminate such accounts when no longer necessary or desirable, and may transfer money between such accounts. Money in the fund may not be used to pay the compensation of officers or employees of the subdivision.

The board of health of a city or general health district may establish the home health services fund referred to in section 3709.15 of the Revised Code.

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