



## Ohio Revised Code

### Section 5705.131 Nonexpendable trust fund.

Effective: [September 30, 2025](#)

Legislation: [House Bill 96](#)

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A taxing authority of a subdivision may establish a nonexpendable trust fund for the purpose of receiving donations or contributions that the donor or contributor requires to be maintained intact. The principal of such fund may be invested, and the investment earnings on the principal shall be credited to the fund.

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