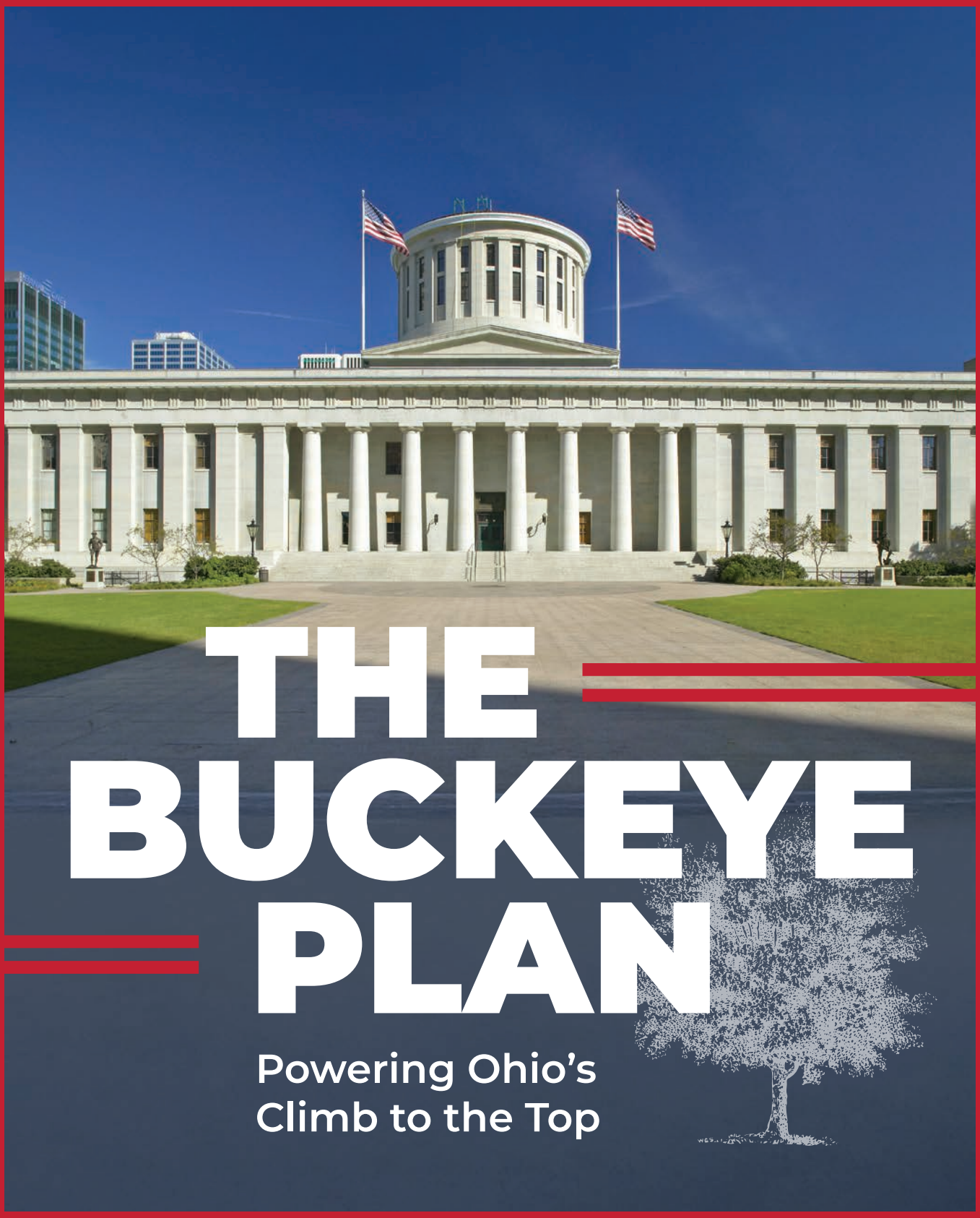


THE BUCKEYE PLAN

Powering Ohio's Climb to the Top

THE BUCKEYE INSTITUTE



The Buckeye Plan:

Powering Ohio's Climb to the Top

Authors

Robert Alt

Rea S. Hederman Jr. | Greg R. Lawson

Alex M. Certo | Aswin Prabhakar

Sai C. Martha | Donavan Rees Lingerfelt

Editors

Nathaniel Stewart | Lisa A. Gates

Design & Layout

Gus Thompson

TABLE OF CONTENTS

Foreword 1

Chapter 1 – Prosperous Ohio 7

Chapter 2 – Powered Ohio 23

Chapter 3 – Educated Ohio 35

Chapter 4 – Healthier Ohio 53

Chapter 5 – Safer Ohio 69

Chapter 6 – Accountable Ohio 77

Conclusion 91

Acronyms 97

Endnotes 103

What Others Are Saying 121

About the Authors 127

FOREWORD

ROBERT ALT

President & Chief Executive Officer
The Buckeye Institute

The Buckeye Institute congratulates Dr. Amy Acton on her election as Ohio's next governor. Governor-elect Acton will lead a state that has made tremendous civic and economic strides over the past few decades and is marching in the right direction, but there are miles to go before we sleep.

In an increasingly mobile and modern era, people and businesses vote with their feet and often relocate to other states in search of lower taxes, greater job prospects, better or cheaper housing, education, and healthcare. Ohio must compete accordingly.

The Buckeye State can rise to meet the challenges and opportunities presented by the digital, dynamic, and diverse economy of the 21st century through attracting new industries, employers, and investments while maintaining its successful agriculture and manufacturing sectors. Ohio boasts excellent parks and recreation, first-rate higher education, underrated sports teams, rich cultural, arts, and restaurant scenes, and a proud history of aviation and space exploration, too. The birthplace of presidents, the test market of America, and the heart of it all, Ohio was recently ranked as the best state in the nation for business by CNBC—and for good reason.

Responsible policies—including adopting a flat 2.75 percent income tax rate along with corporate tax and regulatory reforms—have made life more affordable for families, lightened government's burden on the private sector, and lowered the cost of doing business in the Buckeye State. Ohio remains a premier provider of world-renowned medical care—with top physicians, researchers, and entrepreneurial innovators.

Ohio's population is growing, and we look forward to working with Governor-elect Acton's administration and the General Assembly on enacting laws that ensure Ohio remains a fantastic place to live, learn, and work.

The Buckeye Plan offers a roadmap specifically tailored to achieving those ends.

Additionally, governments must carefully balance protecting communities with reintegrating those who have served their time back into society. Ohio must deter and punish criminal behavior so that residents can enjoy safe schools, streets, and neighborhoods. Doing so requires a holistic approach beginning with adequate public funding for law enforcement, prosecutors, courts, prisons, and rehabilitation. It also means reducing recidivism with a responsible strategy including local diversion programs, record-sealing reforms, paths to employment, and access to counseling, healthcare, housing, and addiction treatment.

Ohio has nearly 4,000 local government units and more than 6,500 taxing authorities, making it one of the most complex municipal structures in the United States. The byzantine layers of bureaucracy confuse and confound taxpayers, waste their hard-earned money, and offer inefficient, overpriced, and outdated services in return.

Policymakers must comprehensively reform and consolidate local governments and services. They should close special-interest tax loopholes, standardize judicial records management, require government transparency through tools such as the Ohio Checkbook, and enforce statutory limits on property tax increases.

Governor-elect Acton and the General Assembly can pursue these goals together while centralizing local income tax collection, standardizing withholding requirements, and setting uniform tax credits to simplify compliance.

Policymakers can close the supply-and-demand gap in healthcare by correcting misguided mandates that distort the market. Ohio should ease its unnecessary scope-of-practice restrictions, telehealth limits, and heavy-handed licensing regimes. State regulators should enforce pricing transparency so that patients can make informed decisions, and policymakers should remove bureaucratic barriers that limit choice and increase costs.

The Buckeye Plan builds upon a formidable policy foundation that has

already delivered results. Governor-elect Acton and the General Assembly now have the privilege of leading Ohio toward an even brighter future. The Buckeye Institute stands ready, willing, and able to assist them and anyone committed to advancing freedom and prosperity through sensible and fiscally sound public policy solutions.

Robert Alt
President & Chief Executive Officer
The Buckeye Institute



CHAPTER 1

Prosperous Ohio



AUTHORS

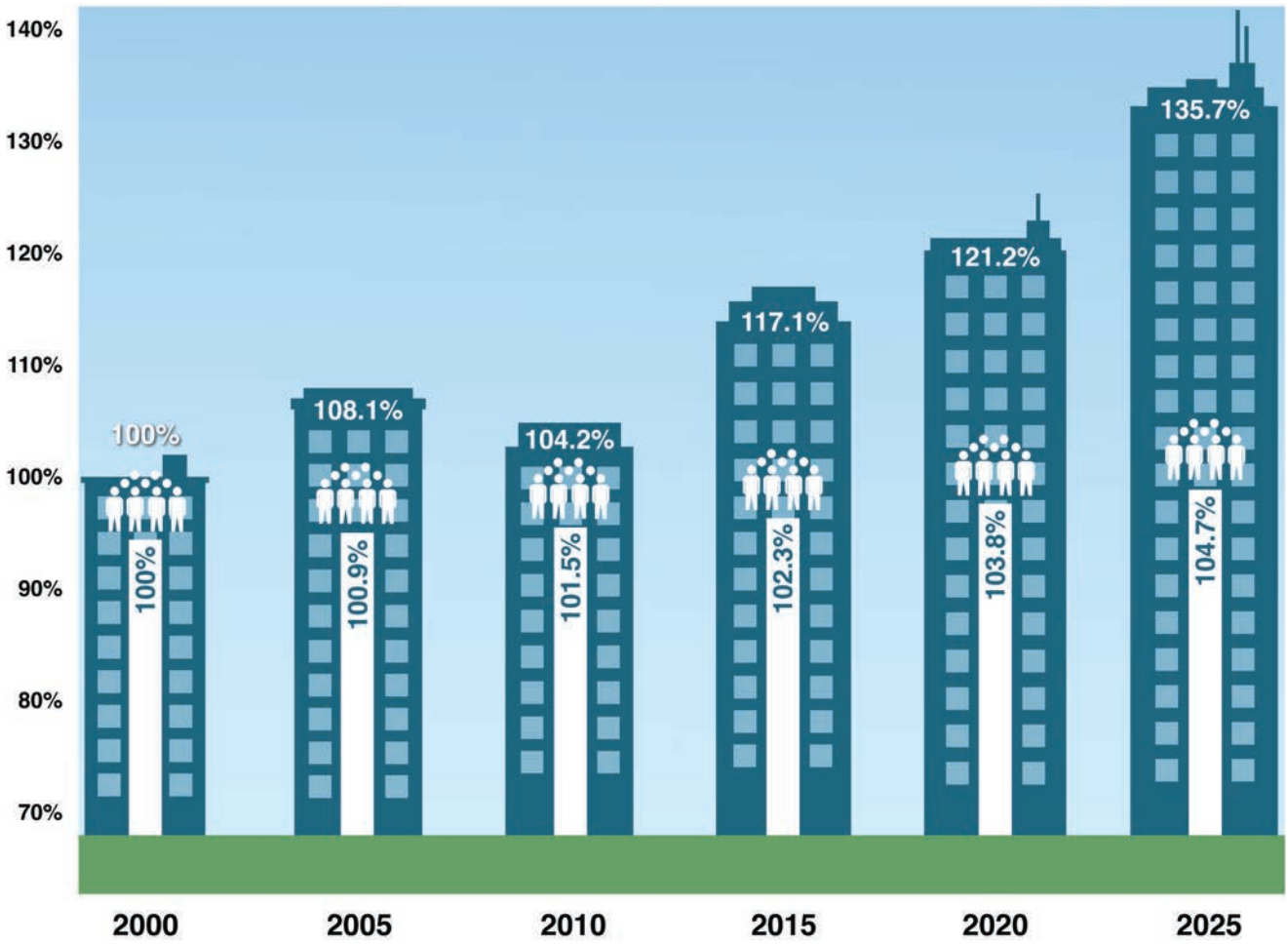
Rea S. Hederman Jr. | Alex M. Certo

Sai C. Martha | Donavan Rees Lingerfelt

INTRODUCTION

Prosperity requires government policies that allow employers and their employees to work, invest, spend, and save the money they earn. Workers should be protected and afforded opportunities to enhance their savings and quality of life. Taxes should be minimal and restrained, collected to pay for core government functions, not eternal government programs.

Comparison of Growth Trends in Ohio's Population & Real GDP



The Buckeye Institute | *BuckeyeInstitute.org*

Source: U.S. Census Bureau and U.S. Bureau of Economic Analysis
Note: Population includes all Ohio residents, while real GDP measures the inflation-adjusted value of goods and services produced in the state. Both series are indexed to year 2000 = 100% to show cumulative growth relative to the 2000 base year.

And the state's regulatory processes should be transparent, efficient, and designed to minimize burdens and restrictions on regulated entities.

Ohio has made great progress with tax reform, spending discipline, and streamlining regulations. But additional policy improvements can attract and help workers, reduce taxes, and relieve regulatory pressures. Making those improvements will spur economic growth and make Ohio more prosperous for its employees, businesses, and households.

OHIO WORKS

Helping & Protecting Workers

Employment and its incumbent wages are crucial for prosperity, independent living, mental and physical health, and a higher quality of life. Thriving economies, comprised of healthy, prosperous residents who can save, support themselves and their families, and invest in their futures, depend on strong labor markets with low unemployment and high labor force participation. Ohio has low unemployment, but its labor force participation rate continues to lag[1] as the population ages and employees leave the workforce.[2] To help reverse these trends, Ohio should pursue policies that allow self-employed and "gig economy" workers to maintain flexible health and retirement benefits, and the state should better protect the constitutional rights of its public employees.

1 *Portable Benefits for Independent Workers*

Ohio has nearly one million independent workers who set their own schedules and work hours.[3] Often self-employed, working part-time, or earning supplemental income from side jobs, these workers miss out on the health and retirement benefits offered by more traditional employers. Tying benefits primarily to traditional full-time employment can make flexible work less secure, especially for workers whose circumstances or schedules make conventional employment difficult. For parents, caregivers, older adults, students, and others who cannot follow a traditional work schedule, flexible independent work may be their best or only way into employment. Allowing portable benefits can help workers enter and remain in the workforce.

Ohio should allow independent workers to own portable-benefit accounts that can receive contributions from multiple hiring parties and support health coverage, retirement savings, disability insurance, and other qualifying benefits.[4] Workers could also voluntarily direct part of their compensation into the account, subject to clear disclosure and opt-out provisions. These arrangements remain uncommon because businesses worry that providing worker benefits could be cited as evidence of an employer-employee relationship, exposing them to tax, wage,

and workers' compensation liabilities.[5] An overly broad safe harbor, on the other hand, could allow companies to deny employment protections to workers who legally should be treated as employees. Ohio law must therefore encourage legitimate independent work without inviting misclassification.[6]

Some states are already experimenting with voluntary benefit programs. Utah led in 2023 with a broad framework allowing public and private entities to offer voluntary plans to individual workers while preventing contributions from being used as an employment-classification factor.[7] Alabama followed in 2025 with a more detailed account-based model that permits worker-owned accounts funded by hiring parties or workers and provides state income-tax deductions for qualifying contributions.[8] Tennessee also enacted similar legislation that year with opt-in protections for deductions from workers' compensation.[9] West Virginia and Kansas followed in 2026 with third-party accounts, worker-classification safeguards, and state tax incentives.[10] These laws are new and should be viewed as emerging policy models rather than proven labor-market programs.

Ohio should enact a voluntary portable-benefits law with a narrow safe harbor that guarantees worker ownership, portability, transparent fees, and oversight. The safe harbor should clarify that voluntary contributions do not create an employer-employee relationship, maintaining existing classification standards. Ohio might also consider a tax deduction for contributions from hiring parties' funds, similar to Alabama's, after assessing the fiscal impact. This framework would support independent work, improve workers' financial security, and encourage labor force participation.

2 Protect Workers' Janus Rights

In *Janus v. AFSCME*, the U.S. Supreme Court held that public employee unions may not force public employees who do not join their local union to pay union dues. Conscripting dues from non-members, the court held, violates the First Amendment.[11] Unfortunately, government unions in Ohio circumvent that ruling by restricting how and when members can leave the union and stop paying dues. Many public employee unions enforce narrow, once-a-year opt-out windows during which employees can leave the union and cancel their dues.[12] Any attempt to leave the union outside that window is rejected, and the union continues to deduct dues for another

year—an unconstitutional practice that spurs The Buckeye Institute to litigate cases on behalf of employees compelled to support political positions with which they disagree.[13]

Ohio must better protect the First Amendment rights of its government employees and ensure that taking a government job does not mean forfeiting constitutional protections. The state should eliminate "fair share" agency fees that the *Janus* decision found unconstitutional. And Ohio should prevent government unions from unreasonably restricting how and when employees may leave the union and stop paying dues.

RESPONSIBLE BUDGETING

Tax & Spending Reform

Ohio has made real progress in reducing taxes.[14] But sustaining that progress requires durable economic growth and disciplined public spending. To maintain and enhance Ohio's tax reform success, the state should eliminate its income tax, repeal the CAT,[15] make prevailing wage permissive rather than mandatory,[16] and adopt stricter spending controls and budget practices to restrain government spending. Failing to take these steps will make future reforms and prosperity more difficult to achieve.

1 *Eliminate the State Income Tax*

Nine states, including Florida and Texas, levy no personal income tax.[17] According to Internal Revenue Service migration records, between 2022 and 2023, Texas gained more than 56,000 net tax filers, and Florida gained more than 55,000. By contrast, high-income-tax states like California and New York lost more than 100,000 and nearly 72,000 residents, respectively.[18] The pattern holds year after year. People move toward states that let them keep what they earn.

Ohio's 2.75 percent flat income tax takes full effect in tax year 2026 and is among the lowest income tax rates in the nation.[19] Policymakers should maintain the flat structure on the way to eliminating the income tax altogether. The case for no income tax is straightforward. A household earning Ohio's median income of $73,770 pays approximately $1,300 per year in state taxes after exemptions. A household earning $120,000 pays roughly $2,600. Across 4.9 million Ohio households, that means the state takes approximately $10 billion annually that would otherwise circulate through family budgets, local businesses, and community economies.[20] Keeping that money in the hands of those who earned it would raise Ohio's GDP by $12.9 billion and add 81,000 jobs by 2032, not from government spending, but from private activity.[21]

Eliminating the state income tax requires spending discipline. And that discipline must be enacted into law before rates are cut, not promised afterward. Capping annual budget growth at "inflation plus population growth" would prevent future legislatures from spending through savings and would create

fiscal space for phased rate reductions. Iowa and North Carolina have both paired revenue triggers with fiscal guardrails so that each rate cut proceeds only when the budget can responsibly absorb it, protecting core services while committing to a trajectory no single legislature can reverse.[27] Ohio should follow that model: a constitutional spending cap, automatic revenue triggers, and a publicly transparent timeline for reducing income taxes to zero.

2 Repeal the Commercial Activity Tax

Ohio raised the CAT exclusion threshold to $6 million, removing nearly 90 percent of businesses from the tax rolls.[22] But the remaining 0.26 percent rate still falls on the state's largest manufacturers, distributors, and grocers, and the headline rate understates the burden. Because the CAT is levied on gross receipts rather than profits, its real economic effect equates to a 7.9 percent corporate income tax for retailers and a 10.4 percent corporate income tax for construction firms.[23] Grocery chains like Cincinnati-based Kroger, operating on margins of two to three percent, face an effective burden approaching 13 percent of actual profit. Businesses owe it even in years they do not turn a profit.

Ultimately, the CAT's costs are passed on to consumers. And because it compounds at every stage of production, taxing a product four or five times before it reaches the shelf, the CAT sets a hidden price floor in Ohio's supply chain. The tax's pyramid structure costs the average Ohio household approximately $300 per year in artificially inflated prices.[24] The $6 million exclusion shields small businesses, but the supply chains they depend on for inventory still carry the whole burden, and those costs eventually pass through to consumers.

Fully repealing the CAT would add Ohio to the cohort of states with no corporate-level tax and raise the state's ranking on the corporate tax component of the Tax Foundation's State Business Tax Climate Index from 42nd to first place.[25] The CAT generates approximately $2.12 billion annually, roughly two percent of total state spending.[26] Repealing it does not require replacing revenue, but it does require controlling government spending. Applying a constitutional cap, tied to inflation and population growth, could phase out the tax without cutting services or raising other taxes. Policymakers should commit to removing a levy that taxes commerce rather than profits, one that Ohio consumers pay every time they buy groceries, building materials, or manufactured goods.

3 Strengthen Ohio's Tax & Expenditure Limitation

Ohio's statutory spending limit applies only to the GRF, which accounts for roughly 45 percent of total state appropriations. In the FY 2026-2027 budget, GRF appropriations totaled about $90 billion across the biennium against roughly $200 billion in total all-funds spending.[28] That means more than half the budget, including the bulk of Medicaid and a growing share of dedicated-purpose funds, operates entirely outside any growth constraint. Policymakers have exploited this gap for years, shifting expenditures into uncapped funds to satisfy the letter of the spending limit while violating its spirit. The Buckeye Institute calls the result a shadow budget,[29] one that grows well beyond what inflation and population growth would justify, with the cost ultimately borne by Ohio families. Extending the cap to all funds and tying growth to inflation plus population would have saved roughly $9 billion in the prior biennium alone—close to $918 per Ohio household per year.[30]

Ohio is not the only state that plays this fiscal game. Colorado passed a constitutional tax limit in 1992 that originally exempted 46 percent of state spending. By 2024, fee-funded "enterprises" created to evade the cap had grown to roughly three-quarters of state spending.[31] Any cap that applies only to part of a budget creates an incentive to shift expenditures into the unconstrained portion, just like Ohio has done with non-GRF funds. All-funds spending caps are not optional. They are the difference between a genuine fiscal limit and a paperwork exercise.

Ohio should strengthen its tax and expenditure limitation by taking four steps: extending the appropriation limit to all operating funds; tying annual growth to inflation plus population change; requiring a two-thirds supermajority of each chamber to exceed the cap outside declared emergencies; and enshrining the limit in the state constitution so it cannot be circumvented through fund transfers or accounting gimmicks. Unlike statutory restraints that last only until the legislature finds them inconvenient, a constitutional cap with anti-circumvention protections makes spending discipline permanent rather than optional.[32]

4 Make Prevailing Wage Permissive

Ohio's prevailing wage law strips local governments of control over their own construction costs by mandating state-set pay rates on public projects. House Bill 513 would return that decision to local officials, making the prevailing wage permissive rather than mandatory and allowing cities, villages, townships, counties, special districts, and public universities to decide what works best for their own budgets and communities.[33] The bill does not eliminate prevailing wage, but it does end the state mandate.

Ohio's own experience is instructive. When the General Assembly exempted school construction from prevailing wage requirements in 1997, the Ohio Legislative Service Commission found aggregate savings of $487.9 million over five years, a 10.7 percent reduction in school construction costs, and that 91 percent of school administrators reported no difference in project quality.[34] More recently, one of the bill's sponsors estimated that the city of Wooster could have saved nearly $2 million in capital costs through 2025 had permissive prevailing wage already been in place.[35] For communities facing aging infrastructure and tight budgets, those savings could mean more roads paved, more buildings renovated, and more projects completed without raising local taxes. The state should not prohibit local governments from capturing them.

5 Require a 5-Year Zero-Based Budgeting Cycle

Ohio's incremental budgeting process allows expensive, ineffective programs that have outworn their utility to persist for far too long on the taxpayers' dime. More frequent budget reviews for state-funded programs are needed to prevent poor-performing programs from receiving funding indefinitely. Georgia has operated a zero-based review process on a 10-year timeline since 2013, applying it to 10 percent of state programs annually.[36] In its first year, Georgia's zero-based review process produced approximately $9 million in savings from its inaugural review of 37 programs.[37] Texas took a broader approach during its 2003 budget cycle, using zero-based budgeting principles to reassess state spending during a major budget shortfall. That effort helped

lawmakers consolidate 12 health and human services agencies into five, close a $10 billion shortfall without raising taxes, and reduce general revenue spending for the first time since World War II.[38]

Idaho offers a model for a faster, five-year review cycle in a parallel regulatory rather than budgetary context. After a 2019 sunset event allowed Idaho's entire regulatory code to expire by default, agencies had to re-promulgate every rule they wanted to keep. The state then institutionalized that discipline through a rolling five-year zero-based regulation cycle in which every agency must re-justify 20 percent of its rules each year.[39] The combined result: Idaho has cut or simplified more than 95 percent of its regulations and has become the least-regulated state in the country.[40]

Modern budget analytics make a five-year review far less burdensome than the manual review processes that sank zero-based budgeting efforts in the 1970s. Performance dashboards, integrated program-level outcome data, and AI-assisted document review let agencies and legislative staff evaluate dozens of programs in the time it once took to review one, turning zero-based budgeting into a viable management tool. A program that has to defend its results every five years behaves very differently from one that automatically rolls forward untouched. Ohio should apply Idaho's regulatory-review architecture to its own budget, a five-year review cycle covering 20 percent of state agencies annually, a pace its biennial schedule naturally supports. Agencies that cannot justify their cost should expire by default, not roll forward. Ohio House Bill 645 introduces zero-based budgeting but proposes an untenable 10-year review cycle that will consume a decade of taxpayer dollars before ever reevaluating a potentially failed program.[41]

SMARTER SMALL GOVERNMENT

Regulatory Reform

Ohio's recent regulatory reform efforts have made significant progress. The state has eliminated redundant regulations[42] and developed resources for identifying overly burdensome rules that need redressing.[43] But more work needs to be done to make state and local government more accountable, more responsive, and less intrusive. Ohio should take several steps toward a more citizen-focused regulatory system.

1 *Continue Cutting Unnecessary Regulations*

In 2019, Ohio's budget appropriations bill required state agencies to review their regulations and inventory their regulatory restrictions.[44] Senate Bill 9, enacted in 2022, required agencies to reduce any unnecessary restrictions by 30 percent over a three-year period.[45] Non-compliant agencies must testify in public legislative hearings to explain why they have not met the requirement and how they plan to reach it. But, according to the Joint Committee on Agency Rule Review's latest report, all but one agency met the 30 percent target.[46]

To help maintain agency accountability, the Cut Red Tape Ohio website allows constituents to report burdensome regulations to their state legislators.[47] Unfortunately, this valuable resource remains relatively obscure. To raise public awareness, a link to the website should be on the Ohio.gov homepage and the Secretary of State's small business portal. The Ohio Chamber of Commerce could also promote the program at conferences, job fairs, and its business-focused podcast.[48]

2 *Protect & Enhance Ohio's Common Sense Initiative*

Virginia Governor Glenn Youngkin's administration created ORM to centralize oversight of all executive branch agencies and streamline Virginia's regulatory process.[49] The ORM aimed at reducing burdens, increasing transparency, and improving citizen-based accountability. Every proposed regulation required a cost-benefit analysis to minimize its burden, and Virginia saw its regulatory burdens fall by more than 25 percent, saving the commonwealth an estimated $1.2 billion annually.[50]

To make Ohio more attractive to job seekers and creators, the state followed Virginia's lead with CSI to examine how new and existing regulations might hinder the state's economy.[51] Companies are encouraged to meet with government agencies to review and revise burdensome or duplicative rules affecting their businesses. After considering public comments, agencies will draft a rule impact assessment and share it with CSI. If the rule negatively affects businesses, CSI will recommend changes to address the concern. Those recommendations should follow Virginia's cost-benefit analysis requirements, and Ohio should also emulate Virginia's application repository, which allows citizens to track the status of licenses, permits, and certifications in real time.

Since 2019, CSI has reviewed more than 17,000 regulations, with more than half improved.[52] One CSI-driven change helped protect hospitals from inadvertently losing their certification.[53] Before the regulatory revision, Level III maternity units and newborn care nurseries were required to provide on-site and in-person graduate medical education and fellowships for pediatric or obstetrics-gynecology residencies. Places like St. Elizabeth Boardman Hospital would have lost their certification simply because their neonatal residency program is run by Akron Children's Hospital rather than in-house. Amending the requirement preserved the hospital's certification without jeopardizing patient health or needlessly restricting access to care.

CSI oversees thousands of regulations, so staff expansion and AI have become critical for its continued success. AI can flag rules most likely to significantly burden businesses, giving staff more time to investigate them.

3 Promote "Cut Red Tape Ohio" Website

Virginia's regulatory reforms yielded a website for the public to track the status of more than 50 types of permits across multiple agencies.[54] And the state publishes regulatory changes to its virtual town hall website to keep the public apprised of pending actions.[55]

The Cut Red Tape Ohio website similarly allows constituents to track rule changes, receive notifications,[56] and report burdensome regulations to state representatives. Ohio should better promote this transparency tool to help maintain agency accountability and provide a stable regulatory environment for businesses.

4 Improve Ohio's Sunset Review Process

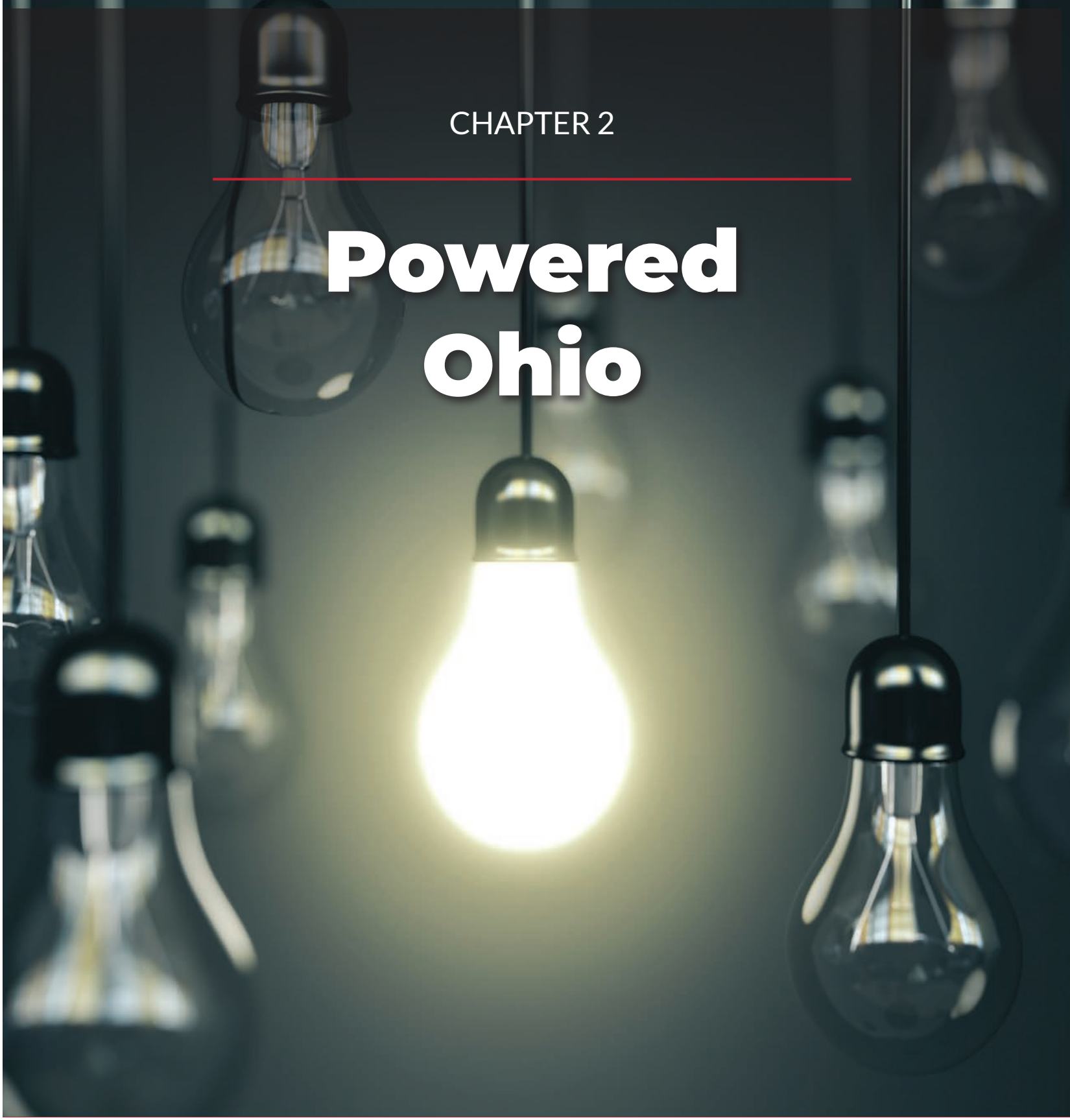
Ohio's "sunset" committee reviews most state agencies[57] every two years to ensure that rules, programs, and the agencies themselves are not redundant or unnecessary.[58] Agencies and programs must justify their existence to the legislature rather than persisting indefinitely by default. The sunset committee has helped disband the Governor's Residence Advisory Commission, the Hemp Marketing Program Operating Committee, and numerous no-longer-needed initiatives, making the state more efficient and cost-effective.[59]

Ohio's sunset commission, however, only makes recommendations for the General Assembly to later accept or reject. A better approach would have the commission specifically detail which entities the General Assembly should reauthorize, with the default being an automatic sunset for all entities under the sunset commission's purview.

5 *Utilize Artificial Intelligence to Aid the Deregulatory Process*

Virginia became the first state to use AI to streamline regulations[60] by scanning guidance and regulatory documents for redundancies and contradictions. The state's AI agent acts as a virtual research assistant, easing administrative burdens on employees and recommending changes without amending rules or legislation.[61] Before adopting AI, Virginia's average regulatory review process took approximately 80 days; now it takes less than 10.[62] That improvement and Virginia's deregulatory streamlining have decreased average housing costs by approximately $24,000,[63] with estimated potential savings of up to $723 million annually.[64]

Ohio should take similar steps and use AI to train government employees, review its regulatory code for correctable redundancies, and analyze granular similarities and differences across other states' regulations to better compare Ohio's regulatory burden to peers.



CHAPTER 2

Powered Ohio

AUTHORS

Rea S. Hederman Jr. | Aswin Prabhakar

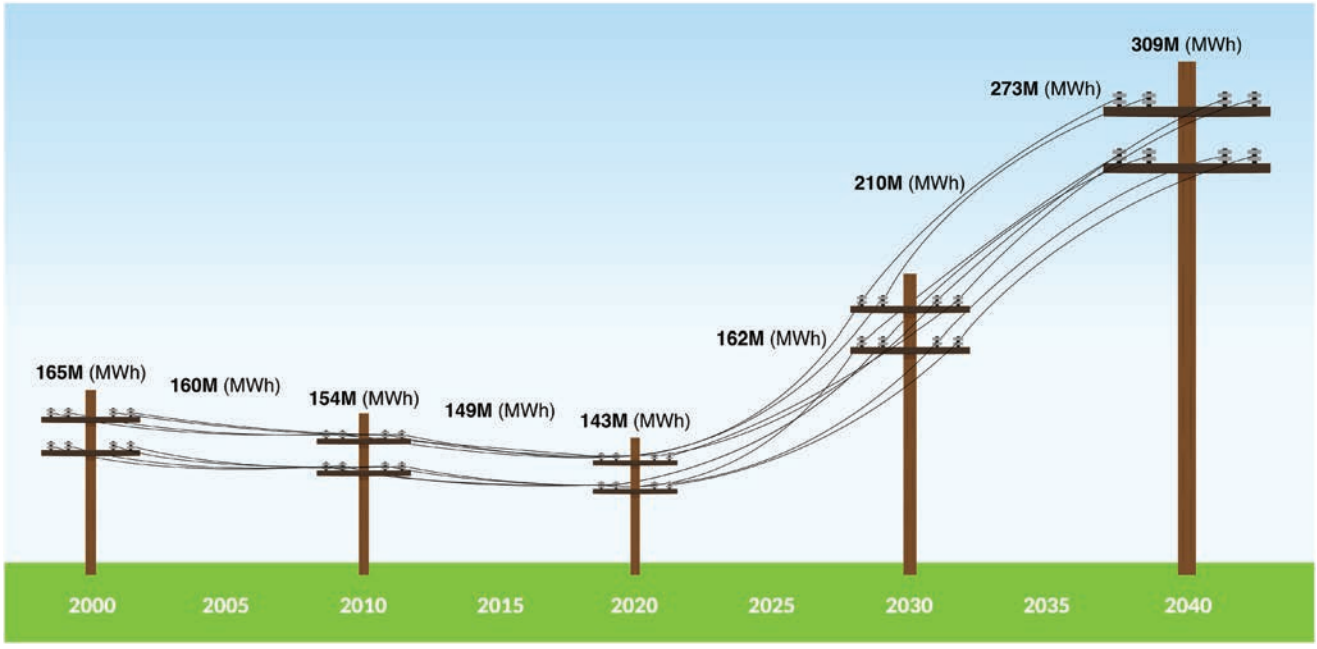
INTRODUCTION

Emerging from its rustbelt roots, Ohio's modern economy now features digital data centers, advanced manufacturing, worldclass healthcare systems, biotech and national defense firms, and traditional heavy manufacturing. These sectors all need affordable, reliable energy. Ohio has natural gas resources, an industrial base, a central location, and a public policy foundation to become a regional energy leader. It can increase its competitive advantage by adopting policies that encourage new power generation, discipline the utility transmission monopoly, and incentivize technology development.

Ohio's recent landmark legislation, House Bill 15, enacted the best energy reforms in decades. The law reduces taxes on energy infrastructure, encouraging investment as businesses can recover their costs faster. It imposes stricter deadlines for regulators to approve or reject

Energy Demand in Ohio

Megawatts Rounded to Millions



The Buckeye Institute | *BuckeyeInstitute.org*

Source: U.S. Energy Information Administration and PJM Interconnection

energy project proposals, and it fast-tracks the regulatory approval process for "behind-the-meter" power generators that do not connect to the public power grid. Less than a year after House Bill 15 passed, Ohio has already approved 2,000 new megawatts and billions of dollars in energy investment.

To build on Ohio's policy successes, the General Assembly must work with the governor and regulatory agencies to overcome electricity supply chokepoints and meet rising demand for power by turning Ohio's abundant natural resources into affordable, reliable energy. State policymakers should retain House Bill 15's behind-the-meter framework, streamline modular nuclear reactor development, incentivize power grid enhancements, and use market-based financial tools to better allocate risk for energy suppliers. Ultimately, Ohio should be a net energy exporter, converting its natural gas resources into electricity for sale throughout the region. That goal requires strategic planning with PJM, streamlining regulatory permits for larger projects, adopting better time-of-use pricing mechanisms for residential battery owners to relieve grid pressure, and expanding priority investment areas to include export transmission corridors. Taking these policy steps will improve Ohio's power grid reliability and make electricity more affordable for commercial and residential consumers.

ENERGIZED COMEBACK

Providing Reliable & Affordable Energy

Bringing new reliable electricity sources online remains a public policy challenge. Across Ohio and the PJM region, retiring coal and natural gas plants have thinned reserve margins severely just as consumer demand for electricity skyrockets. PJM's reserve margin fell to 18.5 percent in 2025[65]—its lowest level in over a decade. Its backlogged queue for connecting new power sources to the grid chokes supply with an application-to-commercial operation process now stretching beyond eight years.[66] The grid operator currently has projects worth roughly 46 gigawatts still awaiting study and connected only 2.1 gigawatts of new generation in 2025.[67] Federal rules prevent Ohio from fixing PJM's interconnection backlog directly, but state policymakers can ask FERC to reform the federal queue process and change market rules that restrict new power supply. And they should. Ohio can also take steps to build new dispatchable generation faster, cheaper, and safer; increase capacity from its existing transmission network; and ensure that energy-intensive industries like data centers do not saddle residential ratepayers with higher costs.

1 *Preserve House Bill 15's Behind-the-Meter Framework*

House Bill 15 is already working. More than 2,000 megawatts of behind-the-meter generation have been approved in Ohio since mid-2025,[68] a direct result of the law's three core reforms: faster permitting through hard shot clocks at the Ohio Power Siting Board, a 67 percent cut in the tangible personal property tax on new generation equipment, and the repeal of market-distorting subsidies that had crowded out private investment for years.[69] That pipeline of projects represents real capital committed to Ohio on the expectation that these rules hold.

The risk is not only legislative rollback. Executive agencies and the PUCO shape how this law operates in practice—through rulemaking, application review, and enforcement. Slow-walked rules, narrow interpretations, or informal resistance at the agency level can strand the same investment that statutory changes were designed to attract. Policymakers should direct the PUCO

and the Ohio Power Siting Board to faithfully implement House Bill 15's permitting timelines and tax provisions, and to resist any legislative or administrative changes that would weaken the framework on which investors rely when committing capital.

2 Streamline Small Modular Reactor Development

Nuclear power supplies only 15 percent of total generation in Ohio, and that share will soon shrink as the Davis-Besse and Perry plants approach retirement.[70] Small modular reactors offer a solution by providing the affordable, factory-built, scalable, always-on baseload power that wind and solar cannot. Ohio needs a clear regulatory framework to bring more nuclear generation online. The federal hurdle remains high: Nuclear Regulatory Commission design certification alone takes over three years, and combined operating licenses add years more.[71] Ohio cannot change the federal licensing process, but it can ensure that state-level siting, environmental review, and utility commission approvals do not add more delays to an already slow federal process.

The primary obstacles to nuclear energy generation are cost-recovery timelines and uncertainty. Utilities will not commit capital to decade-long nuclear projects without knowing they can recover development costs if a project stalls before completion. Indiana solved this problem with House Enrolled Act 1007 and Senate Enrolled Act 424, which allow utilities to recover up to 80 percent of approved small modular reactor development costs through annual rate adjustments before a plant is operational, with the balance deferred until commercial operation. But government permitting speed matters, too. Indiana requires its Utility Regulatory Commission to issue small modular reactor certificates of operation within 180 days of a petition.[72] PUCO should adopt a similar deadline. Ohio should also create a clear regulatory pathway for turning retired coal plants into nuclear sites. Ohio's retiring coal plants have transmission infrastructure and trained workforces that new nuclear development would otherwise have to build from scratch.

3 Require Grid-Enhancing Technologies Before New Transmission Spending

Transmission is the fastest-growing component of Ohio ratepayers' electricity bills, and it has been steadily increasing for over a decade. According to the Energy Information Administration, utility spending on electricity delivery rose 65 percent in real terms from 2010 to 2020, while production costs fell over the same period.[73] Generation prices fluctuate with fuel markets and demand; transmission is a regulated monopoly, so utilities recover whatever they spend, and ratepayers absorb the increase. As House Bill 15 attracts more generation, and industry demand for electricity keeps rising, Ohio will build more transmission—but will it do so efficiently or expensively?

The cheapest transmission capacity is the kind already in the ground. Grid-enhancing technologies, dynamic line rating, advanced power flow control, topology optimization, and advanced conductors, squeeze more capacity out of existing lines before new wire gets built. Advanced conductors offer the largest near-term gains because House Bill 15 has shifted the binding constraint on Ohio's grid from generation to delivery. The state has substantial new generation capacity approved and in development, but the challenge is carrying that power to where it is needed. Reconductoring existing rights-of-way can double a line's capacity in months, avoiding the years-long siting and permitting fights that new transmission requires. Google partnered with CTC Global in 2025, for example, to fund exactly this kind of cost-effective deployment, pledging to cover 100 percent of its energy costs and invest in grid infrastructure so that its growth does not raise bills for other ratepayers. Policymakers should also require utilities to publish real-time data on grid loading, available capacity, and demand forecasts, so that developers can independently verify whether new transmission spending is justified and willing customers can make investments that benefit themselves and the grid. Dynamic line rating sensors also help, with the U.S. Department of Energy finding they can increase a line's carrying capacity by 10 to 30 percent at less than one-twentieth the cost of new construction, with deployment in three to twelve months.[74]

House Bill 15 requires that utilities evaluate advanced transmission technologies when applying for a Certificate of Public Necessity to expand or build new transmission infrastructure. Policymakers should ensure proper implementation and encourage the use of more innovative approaches.

4 Replace Rigid Load Commitments with Financial Assurance for Large Grid Customers

Grid upgrades are large, long-lived investments; utilities commit capital years before a large load customer draws its first megawatt. When demand materializes as projected, everyone benefits from fixed costs spread over a larger base, rates fall, and the grid grows more efficiently. When it does not, ratepayers absorb the gap. Purchase guarantees and minimum usage contracts can soften the blow, but their terms have become so onerous that many large customers now choose to build behind-the-meter generators or bypass the grid entirely rather than accept them.

Financial markets offer a better solution than contractual lock-ins. The Nuclear Regulatory Commission has long required nuclear plant operators to demonstrate financial assurance before beginning operations, through surety bonds, letters of credit, insurance, or prepayment, because regulators recognized that contractual intent alone is insufficient when the liability is large and long-dated. Insurance markets aggregate exposure across many customers, hedge correlated risks, and price risk accurately because they bear the loss when wrong—utilities and regulators do not.

Ohio should expand the forms of financial assurance PUCO can accept from large load customers, moving beyond rigid usage contracts toward market-based instruments. The cost of that insurance is a more reliable market signal than any contract or regulatory term. Other states have reached for blunter tools to address the same problem, with at least 18 states having introduced legislation creating special rate classes for large energy consumers. A financial-assurance approach would be a market-based alternative to rigid demand floors, letting the price of the instrument—not a regulator's estimate—determine the appropriate level of risk protection.[75]

5 *Allow Consumer-Regulated Electric Utilities for New Large Loads*

PJM's new industrial and data center customers face interconnection queue timelines longer than eight years, along with multi-year permitting fights and cost-of-service hearings. These inefficiencies delay investment and push large-load consumers toward states with lighter regulatory burdens.

Consumer-regulated electric utilities would own generation, storage, transmission, and distribution, serving only new nonresidential loads not previously connected to any retail supplier, effectively operating as self-contained microgrids.[76] They would remain subject to environmental, safety, and building codes, but escape interconnection queue backlogs and multi-year permitting fights. Ratepayers could later connect these assets to the grid to further reduce costs when appropriate.

BEYOND ABUNDANCE

Making Ohio an Energy Exporter

Ohio produces more electricity and natural gas than it consumes but has yet to develop a deliberate strategy for exporting that surplus in a way that maximizes its value. Neighboring PJM states, particularly those with aggressive renewable mandates, are retiring dispatchable generation faster than replacement capacity comes online, creating a structural deficit in reliable baseload power. Ohio's cheap Appalachian natural gas, existing nuclear and gas-fired fleets, and central position within PJM could make it the region's indispensable electricity supplier and help capture more value from its resources.

1 *Take a Proactive Posture in PJM Transmission Planning*

Ohio sits at the center of PJM's transmission network, yet it appears in regional planning as a passive recipient rather than a strategic actor. PJM's 2025 Regional Transmission Expansion Plan identifies the need to reinforce the 765 kilovolt network in western PJM, including a potential third 765 kilovolt line through Columbus and a 525 kilovolt high-voltage direct current backbone link.[77] These are investments that would run through Ohio, benefit Ohio generators, and position the state as the export backbone for a region facing chronic baseload shortfalls. Ohio has done little to pursue them.

PUCO should be directed to actively advocate in PJM stakeholder processes for transmission investments that serve Ohio's interests as a generation exporter, rather than merely responding to requests from neighboring states. That advocacy is only credible if Ohio can actually permit and build transmission capacity. The state should create shot clocks and limit local vetoes for upgrades within existing rights-of-way, reconductoring, substation expansions, and advanced conductors, so that when PJM identifies a need, Ohio can deliver.

2 Sell Electricity, Not Just Gas

Ohio exports large volumes of raw natural gas through pipelines, capturing less value than it would if it converted that gas to electricity within the state. Neighboring PJM states face chronic baseload shortfalls and are willing to pay premiums for reliable generation. Converting natural gas to electricity in Ohio captures higher margins, creates jobs, generates tax revenue, and offers revenue options, energy sales, capacity payments, and ancillary services that pipeline throughput cannot match.

Ohio should fast-track approval for gas plants specifically intended for export to neighboring PJM states, allow utilities to build natural gas generation for export markets without requiring demonstration of in-state need, and invest in transmission capacity connecting Ohio generation to high-demand neighboring markets. Abundant, cheap gas gives the state a competitive regional advantage that current policy fails to maximize.

3 Fast-Track Permits for Larger Projects

The investment appetite to build reliable power generation in Ohio is real. A proposed 9.2 gigawatt natural gas complex near Portsmouth—backed by SoftBank as part of a U.S.-Japan trade framework—would be the largest gas-fired generating facility in the world.[78] A behind-the-meter 350-megawatt natural gas plant filed in 2025 with the Ohio Power Siting Board, sited adjacent to Meta's data center in Wood County, with construction scheduled for 2026. Ohio has gas, land, transmission position, and the private capital to increase energy supply. It needs a regulatory permitting framework that can keep pace.

Ohio should designate large-scale generation projects as priority siting cases at the Ohio Power Siting Board, with hard decision deadlines and limited grounds for delay—across fuel types and project structures: utility-scale gas, nuclear, behind-the-meter generation, and storage. Abundance and export are not passive, inevitable outcomes. They require the state to clear the path for capital currently looking for a home.

4 Incentivize Residential Battery Storage to Flatten Peak Demand

Grid upgrades and peaker plants exist for one reason: to meet high sporadic demand when the grid suffers the most stress. Residential battery storage could reduce that burden, but current prices do not reward homeowners for discharging when the grid needs it; they reward discharge at a price that does not account for grid congestion.

Ohio should create time-of-use pricing mechanisms that compensate residential battery owners for their demonstrated ability to discharge during stressed grid conditions, not just during scheduled evening windows. Payments tied to reliability contributions, measured against grid-stress events, would give homeowners a genuine incentive to size, maintain, and operate storage in ways that help the system rather than simply arbitrage price differentials. More importantly, such incentives would protect dispatchable generators from being undercut by payments that do not reflect their true reliability value, preserving the investment case for firms that provide the reliable energy Ohio needs. Texas offers the most encouraging precedent. In December 2025, ERCOT launched its Real-Time Co-optimization Plus Batteries market design, which integrates battery storage directly into real-time dispatch, and virtual power plant programs now allow residential battery owners to aggregate and sell into the wholesale market.[79]

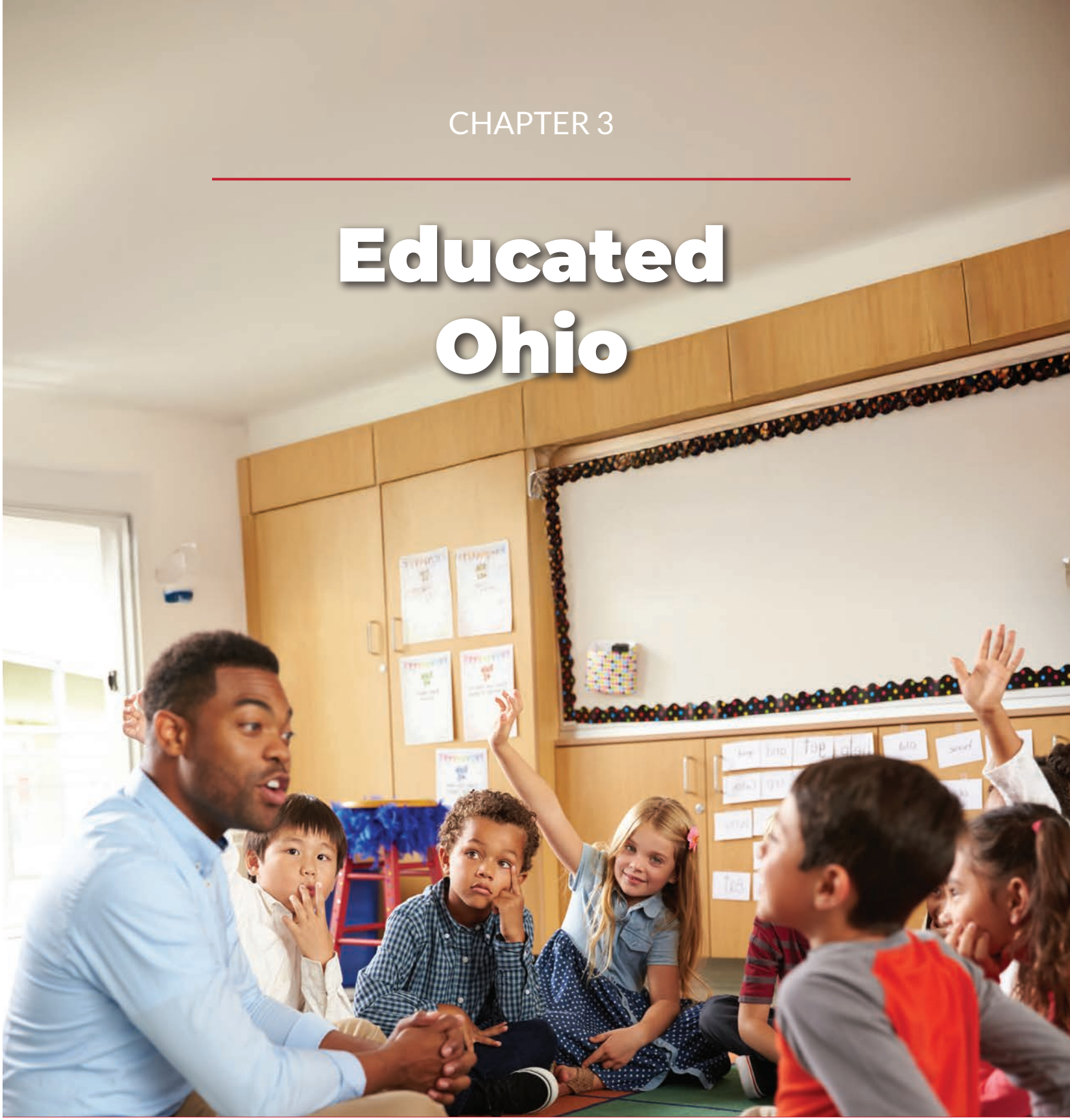
5 Expand Priority Investment Areas to Export Transmission Corridors

House Bill 15's "priority investment area" designation currently applies to brownfield sites. Ohio generation located along major export corridors—directly connected to high-demand PJM markets in Pennsylvania, New Jersey, and Virginia—cannot access these incentives, leaving transmission-connected sites without a competitive advantage.

Ohio should expand House Bill 15's priority investment area designation beyond brownfields to include sites along major transmission corridors connecting to high-demand PJM export markets. Generation built in these corridors can immediately serve export demand without transmission bottlenecks.

CHAPTER 3

Educated Ohio



AUTHORS

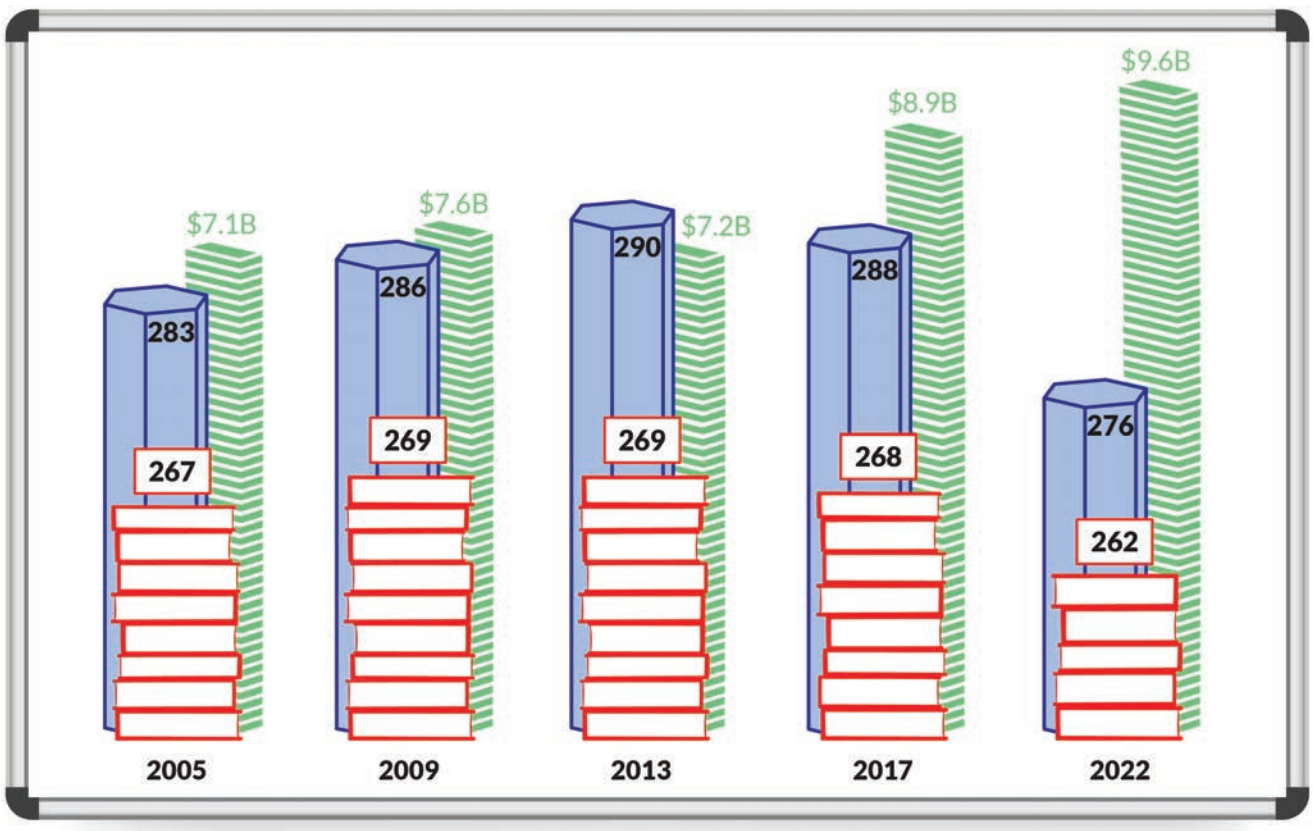
Greg R. Lawson | Aswin Prabhakar | Sai C. Martha

INTRODUCTION

Ohio stands at an inflection point. For decades, heavy industry, manufacturing muscle, and an economic model that rewarded physical labor over intellectual capital shaped the state's economy. But today, Ohio's economy is increasingly driven by advanced manufacturing, healthcare technology, cybersecurity, logistics, and information services, and the transition requires a new labor force strategically trained and educated. State policymakers must decide whether Ohio's K-12 education system prioritizes students or bureaucratic systems, and how it will train, retrain, and retain its adult workforce.

Comparison of State Education Funding & Test Scores

Reading and Math Test Scores (Averages by Year) of 8th Graders



The Buckeye Institute | *BuckeyeInstitute.org*

Source: Ohio Legislative Service Commission and The Nation's Report Card (NAEP)
Note: Testing in 2021 delayed to 2022 due to COVID. All test scores are out of a possible 500 points.

A detailed policy agenda should address three connected challenges: reforming K–12 education to give every child access to the learning environment that best fits their needs; retooling higher education so that Ohio colleges and universities produce employable, in-demand graduates; and overhauling workforce development programs so that training dollars follow results not enrollment.

Ohio's K-12 school funding remains mistakenly tethered to zip codes and long-standing institutional structures rather than to individual students. School choice options are hampered by a fragmented, inconsistently applied financial architecture too often determined by a child's home address rather than what that child needs. The state should dismantle that arcane edifice by eventually allowing state dollars to follow students to the schools that serve them best, strengthening transportation access so that school choice is real, not theoretical, and ensuring that facilities are available for the schools that families want their children to attend. Ohio must also restore rigor to literacy standards and address collective bargaining rules that undermine accountability and fail to reward excellent teaching.

Similarly, the state funds its public universities and community colleges primarily according to school graduation rates, with little regard for whether students are adequately prepared for employment. Higher education funding should be based on an outcome-driven model that rewards credential completion, job placement in high-demand fields, and earnings that justify the cost of attendance. Concurrently, Ohio must reconsider degree and licensing requirements that unnecessarily restrict access to jobs, and hold schools financially accountable when their graduates struggle to repay student loans.

Ohio must also reform its workforce development and training programs. Multiple state agencies spend nearly $2 billion annually on workforce training programs,[80] but that money is fragmented, largely unaccountable, and often rewards providers for filling seats rather than changing lives. The state's welfare benefits structure inadvertently punishes the upward mobility it seeks to foster, with "benefits cliffs" leaving workers financially worse off after accepting a raise or promotion. New federal obligations related to SNAP make reforms a fiscal necessity.[81]

The following reforms offer a comprehensive strategy for turning Ohio's human capital into its greatest competitive asset. The changes require a sustained political will, but building a durable 21st-century economy must start by empowering the people who will run it.

STUDENTS FIRST

Building the Nation's Best K-12 System

A smart K–12 agenda should ensure that education dollars and educational decisions serve students first, not institutions or systems. State dollars should follow each child to the school, public district, public charter, or private school that best meets their educational needs. This funding model should eventually replace Ohio's various voucher programs with a cleaner, more equitable structure that prevents zip codes from dictating educational opportunity. And to make that model work, practical barriers that undermine it must be removed. Transportation must be adequate and reliable, particularly in urban areas where charter and choice students depend on it most. Unused or underutilized school buildings should be available to choice providers rather than warehoused and local zoning rules should not be weaponized to block schools that otherwise meet safety standards. Open enrollment across district boundaries should be the rule rather than the exception, and so should meaningful academic standards. Ohio must restore real consequences to its Third Grade Reading Guarantee, pairing firm promotion standards with evidence-based early intervention so that no child advances—regardless of their chosen school— without foundational literacy. And finally, a student-first agenda requires a properly positioned and incentivized teacher workforce, replete with an updated collective bargaining framework and compensation structures that ensure better teachers are better paid.

1 *School Funding Should Follow Students*

→ Ohio should adopt a version of Senate Bill 93 introduced by Ohio Senator Andrew Brenner,[82] a methodological funding framework that allows combined state and local dollars to follow students to the traditional public district school, public charter school, or chartered non-profit school that best meets their needs. This approach would eliminate zip code-based education and allow parents to select the right educational fit for their children. Once implemented, such a model would also render the state's various voucher programs obsolete and replace them.[83]

2 Resolve School Transportation Challenges

Until Ohio replaces its school choice and voucher programs, it should strengthen them by improving inadequate transportation for families sending their children to public and non-public charter schools. The state should authorize regional transportation systems in urban and suburban areas to improve transportation efficiency and reliability. Districts should be permitted to outsource services to vetted private contractors to increase capacity and reduce bottlenecks. Funding must combine both state and local dollars to ensure sustainability. And the state should tighten the standards for claiming "impracticality" exemptions and increase the cost of payment-in-lieu options to incentivize actual transportation delivery rather than avoidance.[84]

3 Make Adequate Facilities Available for School Choice Options

Public charter and private choice schools frequently struggle to secure suitable facilities. Some districts retain unused or underutilized buildings rather than making them available, some municipalities impose over-restrictive zoning barriers, and many rural areas lack sufficient building stock for school conversion. Ohio law should ensure that districts and municipalities do not underutilize or zone these properties out of operation. Senate Bill 311 of the 136th General Assembly[85] addresses these concerns by explicitly allowing chartered non-public schools and public charter schools to purchase underutilized district buildings, maintaining a comprehensive list of available buildings at the Ohio Department of Education and Workforce, and requiring sale when a building sits unused for a year or at less than 60 percent of its capacity. The legislation also bars local zoning laws that prevent buildings that meet all safety requirements from being used as schools.[86]

4 Mandate Open-Enrollment Across Districts

Mandatory intra-district open enrollment—with limited, clearly defined exceptions— should ensure families can access schools within their district boundaries. Disadvantaged student aid should be attached directly to EdChoice scholarships, so that public funding more accurately reflects student need rather than institutional assignment.[87]

5 Enforce the Third Grade Reading Guarantee

Ohio's poor reading performance on the Nation's Report Card[88] highlights the need to enforce the Third Grade Reading Guarantee and mandate retention for students who are not proficient in reading. The guarantee initially required students to demonstrate reading proficiency before entering fourth grade, with intervention and a mandatory retention policy for most third graders who did not meet the benchmark.[89] But the 135th General Assembly ended the retention requirement and adopted a more discretionary intervention framework.[90] Reinstating mandatory retention with clearly defined exemptions, making district literacy outcomes more transparent, and embedding the "science of reading" reforms championed by Governor Mike DeWine, would restore the guarantee.[91] A modernized restoration should pair firm promotion standards with robust, state-funded early intervention to ensure retention remains a last resort.

6 Reform Teacher Collective Bargaining

Student-first reforms require strategic collective bargaining reforms as applied to teachers' unions. Ohio's current collective bargaining framework allows broad negotiation over operational matters such as class size, workload, and

employee discipline.[92] The law's rigidity and the agreements it supports complicates school choice reforms and inherently limit management flexibility, constraining accountability and performance-based reforms, and merit pay for teachers.

7 Expand School Administration Management Rights

Ohio should expand statutory "management rights" to make class size, employee discipline, and workload non-negotiable. Teacher strikes and binding arbitration should be explicitly prohibited. Instead, the authority for final decisions on contract disputes should remain exclusively with locally elected school boards.

8 Enact Paycheck Protection

Teachers' unions should collect their own dues from their members. Public schools currently deduct dues from teacher paychecks, relieving unions of that administrative burden. Unions should not rely on the government payroll system to syphon dues but should have to earn and maintain membership and voluntary financial support. This simple, burden-shifting reform protects paychecks and improves union transparency for teachers.

9 Codify Janus Rights

The U.S. Supreme Court's landmark ruling, *Janus v. AFSCME*, clarified that public employees—including schoolteachers—cannot be made to support political speech or other activities without their affirmative consent.[93] Unfortunately,

many government unions treat *Janus* as a technicality to be managed rather than a constitutional mandate to be honored. Ohio should codify *Janus*' affirmative-notice requirements with a simple form provided during onboarding for new employees.

10 Codify Teacher Union Opt-Out Windows

The state should codify union opt-out windows, so they are transparent and standardized across the state. A standard, reasonable window would benefit teachers and reduce litigation costs for unions sued over non-transparent windows.

11 Embrace Merit Pay

Ohio should pilot merit-based pay programs outside collective bargaining agreements, with compensation from specifically allocated funds determined solely by management to reward educator performance and student outcomes.

EDUCATE OHIO'S 21ST CENTURY WORKFORCE

Preparing College Graduates for Success

To take advantage of the changing economy, Ohio must hold its colleges and universities more accountable for their students' performance after graduation. The state must incentivize its higher education system to take greater care in preparing graduates for employment and post-graduation success. SSI, Ohio's primary higher education subsidy, should fund schools according to post-graduation outcomes, not merely degree completion rates. Colleges and universities should share financial responsibility when their graduates default on student loans, fail to find appropriate employment, or experience poor earnings outcomes. Such financial risk-sharing will improve accountability and instruction. For its part, the state should adopt competency-based hiring, open more positions to graduates with associate degrees and industry certifications, and align its occupational licensing boards with nationally recognized standards. Capital investments should be directed toward facilities that serve modern workforce priorities such as advanced manufacturing labs, healthcare simulation centers, cybersecurity training environments, and skilled trades infrastructure. And finally, policymakers should expand OCOG to cover non-tuition costs to ensure that financial aid reaches non-traditional and working learners.

1 *Adopt an Outcome-Driven Funding System*

Ohio's primary higher education subsidy—the SSI[94]—must transition from an enrollment-focused allocation to an accurate outcomes-based funding model that rewards measurable student success and workforce alignment.[95] Recent state budgets have increased SSI funding slightly year-over-year, but the current formula still favors traditional metrics like graduation rates without adequately accounting for post-graduation earnings, job placement success, or labor-market credential attainment.

A revised SSI formula should be built around core performance indicators that reflect the state's workforce needs, including:

- ***Credential attainment:*** Degree and certificate completion on time or within a reasonable timeframe.

- ***Employment outcomes:*** Placement rates in in-demand occupations tied to Ohio's key industries (e.g., health care, advanced manufacturing, cybersecurity).

- ***Earnings outcomes:*** Post-completion earnings relative to regional wage benchmarks and student debt levels.

- ***Debt-to-income ratios:*** Graduates' educational debt loads relative to their post-completion earnings.

Weighting SSI to prioritize post-graduation outcomes would create competitive incentives for all public institutions—community colleges, regional campuses, and four-year universities—to focus on their students' post-completion success. Schools demonstrating stronger performance in these areas should receive increases in SSI, while underperforming schools would see slower SSI growth or targeted reallocations.

2 Reevaluate Degree & Licensing Requirements

Many state and local employment systems—especially government jobs—maintain unnecessary bachelor's degree requirements that do not align with job competencies.[96] These requirements erect artificial barriers to entry for capable workers, inflate education costs, and discourage students from pursuing skills-based credentials directly tied to labor-market demand. Ohio should reevaluate its occupational licensing regime and degree prerequisites in order to expand employment access, reduce student debt, and better align the workforce with employer needs. Policymakers should review public-sector title classifications and licensing standards to eliminate unnecessary bachelor's degree mandates. Licensing reforms should align Ohio's occupational licensing boards with nationally recognized apprenticeship and certification standards, simplify reciprocity agreements, and reduce redundant or outdated requirements that do not enhance public safety. In addition to licensing reform, the state should encourage

competency-based hiring that assesses job candidates on observable skills and verified credentials, not the duration of academic coursework. Allowing associate degrees, industry-recognized certifications, or competency assessments to satisfy more hiring requirements would open positions to a broader, often less-costly talent pool—and doing so would also encourage schools to design stackable credentials that provide clear employment paths without unnecessary credit requirements, embracing the new Workforce Pell in the One Big Beautiful Bill.[97]

3 *Implement Institutional Risk-Sharing for Student Loans*

Institutions of higher education face virtually no financial consequences for their students' poor post-completion outcomes, escaping responsibility when graduates struggle to find employment or service their student loans.[98] To better align institutional behavior and student success, Ohio should adopt risk-sharing policies that require colleges and universities to guarantee a portion of student loans or otherwise share responsibility for loan repayment. Schools would then take on financial exposure when their students default on loans or experience poor earnings outcomes relative to debt levels. Risk levels could be calibrated on program performance so that high-performing programs with strong labor-market returns would face minimal risk, while under-performing programs would risk greater financial accountability. Risk-sharing must be implemented carefully to protect schools serving high-need populations and to prevent schools from being unfairly penalized for serving students who face socioeconomic barriers. Clear performance metrics, transparent reporting, and phased implementation would help institutions adapt and provide stability.

4 Target Capital Investments to Workforce Priorities

Ohio's capital budget—used for buildings, facilities, and infrastructure—is a critical to higher education's physical capacity to serve the state's workforce. The state should prioritize capital expenses and investments that directly expand training capacity in areas with demonstrated workforce demand, allocating capital funds to projects such as:

- Advanced manufacturing laboratories with modern technology and automation equipment.
- Healthcare simulation facilities capable of scaling nursing and allied health training.
- Cybersecurity and information technology laboratories designed in partnership with industry.
- Transportation logistics and skilled trades facilities that align with regional economic clusters.

These investments would expand hands-on learning environments that closely match employer needs—ensuring graduates are prepared for jobs Ohio needs to fill. Capital allocations should be tied to labor market data, employer partnerships, and measurable outcomes such as program completion and job placement in targeted sectors.

5 Expand Ohio College Opportunity Grants

OCOG is a core state financial aid program intended to support college access for low- and moderate-income students.[99] Unfortunately, it primarily focuses on traditional degree enrollment and tuition costs, often failing to cover the broader range of education-related costs such as books, transportation, childcare, and tools or materials. Those expenses can be significant barriers to education, particularly for non-traditional, adult, and working learners. To support workforce relevance and expand educational paths, Ohio should reform OCOG to cover more non-tuition expenses.

TRAIN OHIO'S 21ST CENTURY WORKFORCE

Workforce Development Reform

Ohio's workforce development system spends nearly $2 billion annually,[100] with remarkably little accountability for whether the money leads to employment. To make the system more accountable, the state should modernize workforce financial aid, adopt a pay-for-success workforce training model, codify and expand the Benefit Bridge pilot,[101] consolidate fragmented workforce agencies into a single office with a public workforce data dashboard, and redirect economic development subsidies toward retraining workers for in-demand fields.

1 *Modernize Workforce Financial Aid*

A 2026 Ohio Workforce Coalition analysis found that demographic reporting is optional, wage data are inconsistent across funding rounds, and more than a quarter of all credentials awarded are for Microsoft Office training, while healthcare credentials account for less than one percent of awards despite being one of Ohio's most acute shortage sectors.[102] Before folding TechCred into a broader coordinated system, the state should conduct a rigorous econometric evaluation of the program's employment outcomes using the OLDA, linking credential completion to wage trajectories and employer retention records.

2 *Adopt Pay-for-Success Training*

Ohio's workforce training system misguidedly pays providers based on enrollment rather than outcome. The state tracks credentials awarded and whether a participant was employed at the second quarter after exit, which satisfies federal reporting requirements, but none of that data determines which providers keep receiving

funding—a 90 percent placement rate and a 20 percent placement rate are funded the same way.[103] A 2023 Harvard Kennedy School analysis of more than 75,000 federally eligible training programs found that the vast majority have never been evaluated, and the current funding structure fails to distinguish between strong and weak providers.[104]

States that have restructured their payment models see different results. Pittsburgh's Partner4Work directed $1.4 million in workforce funding through an outcomes-based model that ties payments to completion and credential attainment, achieving 80 percent completion rates across 11 training partners.[105] Massachusetts launched a Pay for Success initiative that ties state payments to independently verified employment outcomes, resulting in a seven to 13 percent increase in participant wages, as confirmed by a randomized controlled trial.[106] Virginia's FastForward program reimburses training costs only after a credential is earned, and a 2024 study found that graduate earnings gains exceeded the full program operating cost in just eight months.[107]

Ohio should pilot a similar outcomes-based payment structure in several workforce development areas, tying a meaningful share of provider funding to verified employment outcomes tracked through the OLDA. Any decision to scale statewide should follow an independent evaluation of the pilot's employment outcomes conducted by OLDA. Providers that consistently place graduates in employment receive full payment, while those that do not will lose funding.

3 *Expand Ohio's Public Benefits Bridge*

Ohio's public benefits structure penalizes upward mobility. A slight income increase can trigger disproportionate losses of Medicaid, childcare subsidies, or SNAP benefits, often leaving workers worse off after a raise. Nearly 20 percent of Ohio employers have seen workers turn down promotions for precisely this reason.[108] A 2025 national analysis found Ohio has the steepest SNAP cliff of any state studied: a single dollar earned above 129 percent of the federal poverty level triggers more than $8,000 in lost benefits for a family of three with no taper and no transition.[109] Ohio's Benefit Bridge pilot program was built to break this cycle. Operating across 13 counties

with up to $8,000 in performance-based incentives, early results are promising—87 percent of graduates have not returned to public benefits, and average well-being scores have risen 20 points. Summit County's NEXT program estimates $21 million in taxpayer savings over ten years, $3 million in first-year benefit reductions, and approximately $27,000 in additional lifetime state tax revenue per graduate.[110]

The case for scaling that success is urgent. The federal One Big Beautiful Bill Act, signed in July 2025, shifts SNAP cost obligations onto states based on error rates. Given Ohio's error rate, the state faces $300 million or more in annual costs that it previously did not bear.[111] With 1.5 million Ohio residents on SNAP and new federal work requirements in effect, a program that moves people permanently off benefits is a fiscal necessity.[112] Yet Benefit Bridge remains a TANF-funded pilot with no permanent statutory footing, a gap Ohio's 2026–27 budget did not close.

Ohio should codify Benefit Bridge, but statewide expansion should be conditioned on a thorough, independent evaluation of the pilot's outcomes, including verification of benefit exit rates, wage trajectories, and whether gains hold beyond the pilot period. To resolve the underlying structural problem, Ohio should also position itself to take advantage of the federal Upward Mobility Act,[113] which allows states to consolidate funding from 10 anti-poverty programs into a single stream and to design benefit phase-outs that reward rather than penalize earned income growth.

4 *Consolidate Workforce Agencies & Mandate ROI Transparency*

Ohio coordinates nearly $2 billion in workforce investments annually, scattered across three separate agencies. Senate Bill 178 reorganized the education bureaucracy but left the broader investment structure siloed.[114] The state should merge these workforce functions into a single office equipped with a public ROI dashboard reporting cost-per-employment-outcome for every state-funded credential. (Only 20 percent of Ohio students currently receive information about potential earnings before enrolling in a program.[115]) Policymakers should use the OLDA to hold the newly consolidated office accountable, braiding the agency date and tracking individuals from the

classroom into the workforce.[116] The OLDA is used for retrospective research[117] but should be repurposed as a real-time, public ROI dashboard so policymakers and taxpayers can monitor participant progress and incentivize better results.

5 *Prioritize Training Over Preservation*

The Job Creation Tax Credit program cost Ohio $117 million in forgone revenue in fiscal year 2025, with credits running for up to 15 years per agreement.[118] A December 2025 auditor report found that nearly two-thirds of companies receiving state incentives failed to meet their job-creation commitments, and in roughly 40 percent of noncompliant cases, the state took no corrective action.[119] The program lacks a mechanism to reallocate funds from what is not working to what is needed. Policymakers should redirect those resources toward rapid retraining in fields Ohio employers report persistent shortages: advanced manufacturing, healthcare, IT, and logistics. These sectors have open positions today, not speculative job-creation targets tomorrow. Every dollar the state spends holding onto a commitment that was never fulfilled is a dollar it could have spent preparing someone for a job available right now.





CHAPTER 4

Healthier Ohio

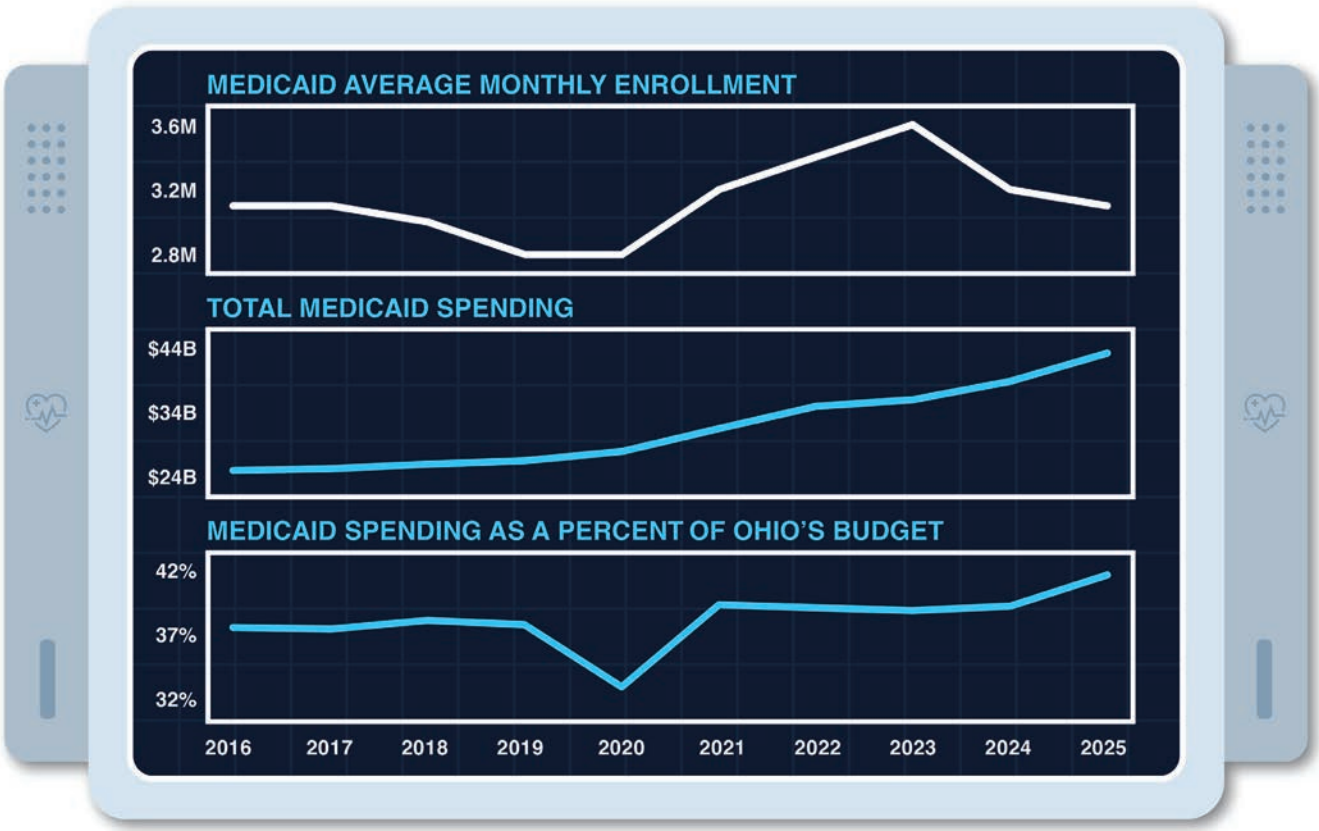
AUTHORS

Rea S. Hederman Jr. | Donavan Rees Lingerfelt

INTRODUCTION

Better, more affordable healthcare systems and a healthier Ohio need less bureaucracy and more transparency, competition, and accountability. Healthcare and health insurance costs continue to rise as demand for medical services outpaces supply, and misguided government policies and mandates distort the market. For decades, state and federal regulations and third-party payment systems have disconnected consumer prices from the true cost of care.[120] An over-expanded federal safety net discourages work[121] and absorbs over-priced care, insulating some consumers at taxpayer expense, while state and federal regulations restrict medical

Comparison of Ohio's Medicaid Enrollment & Spending



The Buckeye Institute | BuckeyeInstitute.org

Source: Centers for Medicare & Medicaid Services and the Ohio Legislative Service Commission
Note: Total Medicaid spending is based on funds used for administrative overhead and direct medical benefits.

practitioners, narrow consumer choice, and slow innovation, ultimately raising prices for care.[122]

Improvement begins with relaxing unnecessary restrictions on medical professionals so that supply can keep pace with demand and making healthcare costs and pricing more transparent.[123] Regulatory barriers, including scope-of-practice rules, telehealth limits, and over-restrictive licensing regimes, reduce the supply of medical services and needlessly hinder access to care—especially in underserved rural communities.[124] Removing these barriers will allow more qualified professionals to treat more patients and employ new technologies and delivery systems for providing care.[125] State regulators should enforce pricing transparency laws and ensure that the market for healthcare and medical devices remains viable for consumers. When patients make informed choices and price is a factor, care providers must compete on price, quality, and service—just as they do in other sectors of the economy.[126]

Ohio's world-class healthcare systems should respect patient choice and deliver quality medical care without unnecessary bureaucratic obstacles that reduce choice and make care less accessible and more expensive.

PROTECTING MEDICAID FOR THE MOST VULNERABLE

Improper payments, duplicate enrollments, and benefits issued to ineligible recipients plague Ohio's Medicaid program.[127] Significant discrepancies in the state's Medicaid eligibility and verification systems need to be addressed.[128] Ohio should take serious steps to fortify the program's integrity by tightening documentation requirements, performing semi-annual eligibility redeterminations, conducting independent "secret shopper" audits, and promptly removing deceased patients from Medicaid rolls.

1 *Improve & Sustain Ohio's Electronic Visit Verification System*

HCBS provide valuable medical assistance for those who want or need care outside expensive institutions,[129] and they saved state governments more than $600 million in 2024.[130] Unfortunately, program vulnerabilities have allowed fraudulent and inefficient activity.[131] A 2024 audit of Ohio's EVV system found: 56 percent of provider-paid home healthcare claims did not use the system;[132] 37 percent of providers sampled did not submit any EVV data; and approximately $1.1 billion in claims were paid without an EVV visit.[133] Ohio Senate Bill 315 addresses these risks by requiring care providers to use the EVV system to verify that services were rendered at the appropriate location as a condition of payment.[134] The legislation permits ODM to deny paying claim for services when discrepancies between the claim and corresponding EVV records exist.[135] These measures will help prevent phantom visits, inflated billable hours, and improper payments.

Going forward, ODM should monitor and balance the cost of compliance against the cost of fraud. MACPAC has stressed this objective for years. A MACPAC report in 2012 recommended that states prioritize efficient methods to fight waste, fraud, and abuse that do not result in excessive burdens on providers and state governments.[136] Despite this recommendation, a 2019 MACPAC report found that many states cannot recognize whether their program integrity investments generated meaningful returns.[137] ODM should carefully monitor the financial and administrative burdens its program integrity actions impose on providers and beneficiaries to ensure that they remain an effective but efficient use of taxpayer dollars.

2 Improve the Provider Verification Process with Artificial Intelligence

Relatively weak oversight of Ohio's HCBS programs creates opportunities for fraudsters. ODM previously required care providers to revalidate their service agreements every five years.[138] Ohio Senate Bill 315 shortens this cycle to three years, strengthening program integrity by requiring providers to maintain active licenses, remain in good standing, and continue delivering quality care.[139] The law also requires site visits before a provider is enrolled into Medicaid and every three years thereafter.[140] ODM may conduct unannounced site visits of all providers to verify care quality and mitigate the risk of deceptive, fraudulent actors exploiting the system.[141]

Indiana's pilot program uses AI to identify potentially fraudulent Medicaid claims prior to being paid.[142] States have not yet used AI to assist caseworkers with verifying care providers, and Ohio could become the first, but Senate Bill 315 permits ODM to use AI to flag suspicious billing patterns and discrepancies between EVV records and submitted claims for non-emergency medical transportation services.[143] Unfortunately, this permission does not apply to home-health and personal care providers, a care category with $1.1 billion in unmatched claims.[144] AI could assist caseworkers monitoring and enforcing suspicious and fraudulent billing, which help protect vulnerable patients and boost public confidence in Medicaid.

3 Work & Job Training Requirements for Able-Bodied Adults

Eighty-five percent of Medicaid's enrollment growth in the past decade has come from able-bodied adults[145]—a demographic that now accounts for a significant portion of Medicaid spending, according to the CBO.[146] Originally a safety net program for low-income individuals and those with disabilities, Medicaid's beneficiary pool and spending have grown dramatically. From 2000 to 2023, Medicaid spending rose by more than five times its original amount,[147] and the CBO predicts cumulative program spending will soon reach $1.1 trillion.[148]

To relieve the fiscal pressure applied by able-bodied adults syphoning Medicaid benefits, the federal reconciliation bill signed in July 2025 expanded Pell Grant eligibility to the Workforce Pell Grant to help able-bodied adults attain education and job training.[149] Able-bodied Medicaid enrollees, who are not exempt due to caregiving, schooling or other exemptions, must now accumulate at least 80 hours per month of job training, employment, community service, or a combination of these requirements. Short-term job training and educational programs help low-income individuals strive toward high-quality, in-demand jobs to achieve self-sufficiency and exit Medicaid.

Work requirements have proven effective at helping individuals leave public housing and other public assistance programs like TANF. In 2018, Alabama expanded work requirements for TANF beneficiaries with the state providing transportation and job search assistance, which resulted in an 11-percentage point increase in employment and a modest increase in monthly income.[150] Similarly, work requirements for public housing beneficiaries in Charlotte, North Carolina, led to positive relocations to unsubsidized housing, not the evictions that critics often fear.[151]

Encouraged by these results, Nebraska,[152] Montana,[153] and several other states have adopted work and community requirements for their Medicaid expansion populations. Ohio should rejoin the trend. CMS had approved Ohio's Medicaid waiver request, but the COVID pandemic intervened and the Biden administration rescinded the approval.[154] In February 2025, Ohio requested a new waiver that would require individuals aged 19-54 in the Medicaid expansion group to complete 20 hours per week of work or other qualifying activity—less than the federal Workforce Pell Grant requirement but a smooth transition for enrollees and state agencies.[155]

4 *Prove Eligibility for Applicants & Enrollees Prior to Enrollment*

In 2020, the OIG found that Ohio provided nearly $6 million to out-of-state enrollees,[156] and another OIG report revealed that the state failed to prevent ineligible individuals from receiving Medicaid benefits.[157] The random sample found 54 percent of beneficiaries were ineligible or potentially ineligible—a gross misappropriation of public funds. And the state's self-attestation eligibility process invites such fraud by making it easy for enrollees to provide false or misleading

information. A 2025 probe found that despite a $2,000 asset cap for enrollees, 29 percent of the ABD Medicaid population exceeded the asset limit.[158] The Ohio auditor permits self-attestation for residency, household composition, and income within five percent of Internal Revenue Service-reported values.[159] Despite some guardrails, faulty asset verification methods generate significant problems for Ohio Medicaid, and eliminating self-attestation for applicants and enrollees will help correct them. If enacted, Ohio House Bill 356 would authorize the state auditor to conduct more thorough and sorely-needed Medicaid eligibility reviews.[160]

5 Conduct Semi-Annual Eligibility Redeterminations More Efficiently

Federal law now requires states to make eligibility redeterminations for expanded Medicaid beneficiaries semi-annually instead of annually.[161] That requirement imposes administrative and fiscal challenges as states try to balance the costs and workability of the semi-annual reviews against the savings of removing ineligible enrollees. The ODM director has described the burdensome system as "laborious and ineffective."[162] To help, CMS offers enhanced federal financial participation, covering 90 percent of design and installation costs and 75 percent of operational costs,[163] which Ohio should use to implement a more efficient benefits system and alleviate administrative burdens.

6 Commission Independent "Secret Shopper" Audits

To fight Medicaid fraud, waste, and abuse, Ohio should use "secret shopper" audits in which investigative auditors submit fictitious applications to determine whether enrollment protocols detect and reject ineligible applicants. In 2016, the GAO's secret audit of HealthCare.gov found that nearly every bogus application was accepted and received insurance coverage.[164] The problem continues to plague this system.[165] Secret audits in Arkansas, New Jersey, and Kentucky identified thousands of ineligible Medicaid enrollees.[166] Of the 47 states reviewed by the OIG, all had made

capitation payments on behalf of beneficiaries enrolled in multiple states.[167] In 2019 and 2020, erroneous capitation payments from the observed states cost Medicaid $72.9 million and $117.1 million, respectively. And Ohio is not immune, with almost $6 million in capitation payments being used for individuals living outside the state.[168] Routine third-party audits would help Ohio identify and correct fraud vulnerabilities.

7 *Use Data to Remove Deceased Medicaid Enrollees*

Ohio must fully address the problem of deceased beneficiaries remaining on Medicaid rolls. A 2018 U.S. Department of Health and Human Services audit found that Ohio's Medicaid program issued $90.5 million in capitation payments on behalf of deceased enrollees[169] and failed to recover $51.3 million of those payments.[170] Since then, ODM has failed to recover more than $118 million in payments on behalf of deceased or imprisoned individuals.[171]

Under Ohio Administrative Code Rule 5160-1-17.8, providers are screened to determine whether they are deceased using the Social Security Administration's Death Master File.[172] It is unclear, however, whether this rule also applies to beneficiaries. Federal law requires states to conduct quarterly checks of Medicaid enrollment databases against the Social Security Administration Death Master File to remove all deceased providers by January 1, 2027.[173] Ohio has access to the Social Security Master Death File, but its decentralized, county-administered Medicaid system often prevents death notifications from reaching county caseworkers.[174] A more centralized state-level data system would strengthen Ohio's Medicaid program and ensure benefits are properly allocated.

Giving Doctors & Nurses More Time with Patients

Physicians and nurses can be overwhelmed by their practices and complying with complex documentation requirements. Innovative computing tools can lighten this burden and give medical professionals more face time with their patients. And relaxing scope-of-practice restrictions, using remote patient-monitoring devices, and adopting interstate telehealth reciprocity would reduce provider workload and improve patient access to care.

1 *Promote Note-Taking Apps so Physicians can Focus on Patients*

Software apps that transcribe and track dialogue during office and hospital visits can help physicians focus on their conversations with patients.[175] Dayton Children's Hospital, OhioHealth, and Akron Children's Hospital have adopted these distraction-reducing technologies[176] that lower cognitive load and save valuable administrative time.[177] Other digital technologies generate clinical notes from patient conversations,[178] transcribe complex medical terminology, recognize voice commands when ordering medication or retrieving patient schedules, and can detect subtle cues from post-surgery patients to alert nurses for assistance.[179]

AI can also help doctors maintain burdensome electronic health records. Utah has embraced AI for medical documentation,[180] and its physicians and patients are already reaping the benefits. Doctors at the University of Utah Health, for example, have been able to see more patients and spend less time on screens since adopting AI for assisting with medical records.[181] Prior authorization requests require extensive, time-consuming data entry. The global consulting firm, McKinsey & Company, predicts that AI can help reduce the time required by 50 to 75 percent.[182]

A study found the median daily time spent on completing electronic health records for physicians ranges from 3.5 to six hours.[183] Studies show that spending significant time updating electronic health records can lead to physician "burnout."[184] Fatigued physicians are more likely to overlook important clinical details and provide patients with suboptimal care.[185] Because physicians' administrative

workload involves repetitive documentation, some AI apps have shown promise in automating clinical note generation and other routine administrative tasks.[186] With patient consent, these revolutionary tools can listen to physician-patient conversations, generate draft clinical notes, organize relevant medical information, and automatically populate portions of electronic health records for physicians to review, edit, and sign. Using AI "scribes" can allow doctors to focus on their patients by reducing their paper workload.[187]

2 *Allow Nurse Practitioners to Practice to the Full Extent of their License*

In Ohio, nurse practitioners must maintain an expensive $500 – $8,000-per-month collaborative agreement with physicians.[188] If a physician terminates the agreement and the nurse practitioner cannot find a new collaborative physician within 120 days, the nurse practitioner cannot independently practice until they find a participating physician.[189] This can disrupt patients' access to care. Recognizing these challenges, Ohio House Bill 508 would expand the scope of nurse practitioners, allowing those with at least 5,000 hours of clinical experience to practice without a collaborative agreement.[190] The bill would enhance patient choice, and states that have allowed nurse practitioners to practice independently have achieved better patient outcomes and reduced hospital costs.[191]

3 *Allocate More Responsibilities to Trained Professionals to Lessen Burdens on Doctors & Nurses*

By 2030, Ohio will be short nearly 700 primary care doctors.[192] Widening the scope of practice for trained medical professionals would help. All 50 states allow pharmacists to prescribe medications to some extent. For example, Idaho has authorized them to prescribe medication for minor conditions and in defined medical emergencies.[193] Ohio Senate Bill 230 and Ohio House Bill 629 would help Ohio follow Idaho's

lead.[194] The bills authorize pharmacists to test and treat patients for minor respiratory conditions, such as strep throat and influenza.[195] Pharmacists already detect prescription errors more often than doctors,[196] and with 96 percent of Americans living within 10 miles of a pharmacy, pharmacies are more accessible than hospitals, clinics, and doctors' offices, so these bills would expand access to care and reduce wait times that often worsen health conditions.[197] Nineteen states, including Michigan and West Virginia, have already authorized pharmacists to treat some illnesses, and an additional thirteen states permit it under a collaborative practice agreement with a physician.[198] Ohio should, too.

4 Promote Remote Patient Monitoring & Alerts

RPM can help treat an aging population and reduce physician "burnout."[199] By tracking patients' vitals and chronic conditions from home, RPM alerts physicians when intervention and care are needed. Recent statutory amendments permit care providers to remotely monitor patients with their consent, allowing physicians to prioritize high-acuity, in-person care.[200] RPM reduces the burden of unnecessary appointments and encourages patients to track their health more closely and achieve better medical outcomes.

5 Authorize Interstate Telehealth Services

Since 2014, Ohio has authorized Medicaid coverage for telehealth services with some restrictions.[201] Telehealth expanded at the federal level during the COVID-19 pandemic,[202] and Ohio expanded Medicaid coverage for telehealth services in 2022.[203] Telehealth provides flexible care options for patients and physicians, easing the burdens of office visits and reducing or eliminating long-distance travel. Message-based telehealth allows patients to send their medical history and reports to doctors.[204] And

telehealth services let physicians see more patients per day and expand their practices.[205] To take fuller advantage of these benefits, Ohio should authorize out-of-state telehealth services. As Josh Archambault of the Cicero Institute has observed correctly, "Pilots don't lose their skills when they cross a state line, and neither do healthcare professionals."[206]

In 2024, Colorado allowed care providers who hold an active, unrestricted out-of-state medical license in good standing to offer telehealth services in Colorado.[207] Ohio joined an interstate compact that requires higher fees and more steps for out-of-state providers offering telehealth, which may discourage interstate telehealth care providers and reduce patient access to care.[208] The Cicero Institute has suggested that Ohio adopt universal reciprocity like Colorado and authorize care providers from any state to practice here.[209] The Buckeye Institute agrees. The Colorado model offers patients more access to qualified providers across state lines, which will help close Ohio's persistent gap between healthcare supply and demand.

Lowering the Cost of Hospital Care

As Ohio's population ages and hospital stays become more expensive, "aging in place" will become a more popular option. Policymakers should chart responsible, free-market paths to make hospital visits more affordable and make it easier and healthier for seniors to receive care at home. Increasing the supply of primary care physicians by allowing internationally trained doctors to practice in Ohio is one way to align supply and demand for medical care and thus lower prices. Allowing nurse practitioners to practice to the full extent of their training is another. And improving telehealth and remote monitoring services—especially for those aging in place—will reduce demand for hospital care while offering patients the care they want and deserve more affordably. Taking these steps will increase available care, avoid unnecessary hospitalization, and lower costs for patients and taxpayers.[210]

1 *Allow Internationally Trained Physicians to Practice in Ohio*

Like many states, Ohio has a physician shortage. Other states are addressing their shortages by creating ways for internationally trained doctors to attain full licensure to practice.[211] Twenty states, including Indiana, have taken this approach, and Ohio should join them.[212] Allowing qualified, international caregivers to practice here would benefit underserved and rural communities in particular. And offering greater access to primary and preventive care, especially, will reduce hospitalization, saving patients, providers, and taxpayers money.

2 *Use Remote Monitoring & Telehealth Services to Help Seniors Age in Place*

Ohio has the sixth-largest elderly population in the nation.[213] RPM devices and advances in telehealth services can help doctors care for them. RPM devices like "smart watches" can detect a patient's fall and notify caregivers that help is needed.[214]

They can provide caregivers with patients' vital signs and other health data in real-time, and even detect early signs of cognitive decline and depression.[215] As aging in place gains popularity, other technologies such as "smart dispensers" can help ensure that seniors or those with cognitive and memory issues receive timely, accurate medication.[216] Telehealth appointments provide a convenient, cost-effective alternative to in-person visits, avoiding the difficulty of traveling. And AI devices can help those living alone stay socially connected and healthy in their homes.[217] According to CMS, at-home care has lower mortality rates and lower post-discharge spending than traditional inpatient care.[218] Remote monitoring and telehealth services can make them even lower, helping seniors age in place affordably without sacrificing quality of care.

3 *Adopt Reference-Based Pricing to State Employee Healthcare Plan*

Ohio should use reference-based pricing for shoppable services in its state employee healthcare plans. Reference-based pricing occurs when healthcare payers, often health insurers, set limits on what they will pay for shoppable services by referring to another price for those services. For example, a price for a service or procedure could be set by referring to what Medicaid pays for it, or a payer could refer to the average regional or national price for a healthcare product. Shoppable services, such as x-rays, blood tests, and joint replacement surgery, are services that patients and doctors can schedule in advance, which gives them choices and time to "shop" for better prices. And patients with shoppable service options will look for lower prices and better care because they pay the difference if the service they choose exceeds the payer's reference price.

Several states have adopted reference-based pricing for their state employee health plans and have saved a lot of money.[219] Montana, for example, held its health insurance premiums flat for several years and generated a surplus in its health finance reserves instead of suffering a projected deficit.[220] And California has seen substantial savings from its reference-based pricing, particularly for knee and hip replacement surgeries.[221] A reference price of $30,000 for these procedures was implemented for members of CalPERS, resulting in prices dropping by over 21 percent and 34 percent at low-price and high-price facilities, respectively.[222]

Overall, CalPERS saved approximately $2.8 million.[223] With thousands of state employees and their dependents covered by the state's health insurance plan, Ohio can reap significant savings by adding a broad category of shoppable services and adopting reference-based pricing.[224]

4 Enforce Hospital Pricing Transparency Laws

Under state and federal law, hospitals and other healthcare providers must disclose to patients and insurers the real cost of care—that is, they must offer transparent pricing.[225] Prices are crucial for any viable, healthy marketplace because they allow consumers to make informed, rational decisions about the cost and value of products and services. In short, it allows them to shop. Without transparent pricing, consumers can only guess and make uninformed choices, which ultimately distorts the market.

Ohio was the first state to require hospitals to disclose publicly all standard prices for goods and services,[226] and enforcing that requirement should be paramount.[227] If hospitals do not proactively disclose their prices, consumers and insurers will lack decisional information that helps control costs and spending. The Ohio Department of Health should regularly publish information and data regarding compliance and infractions to help monitor the law's effectiveness. The state should also fine hospitals that violate the law, and work with federal authorities to ensure compliance with federal rules. Pricing transparency laws are only as good as the enforcement behind them.

CHAPTER 5

Safer Ohio



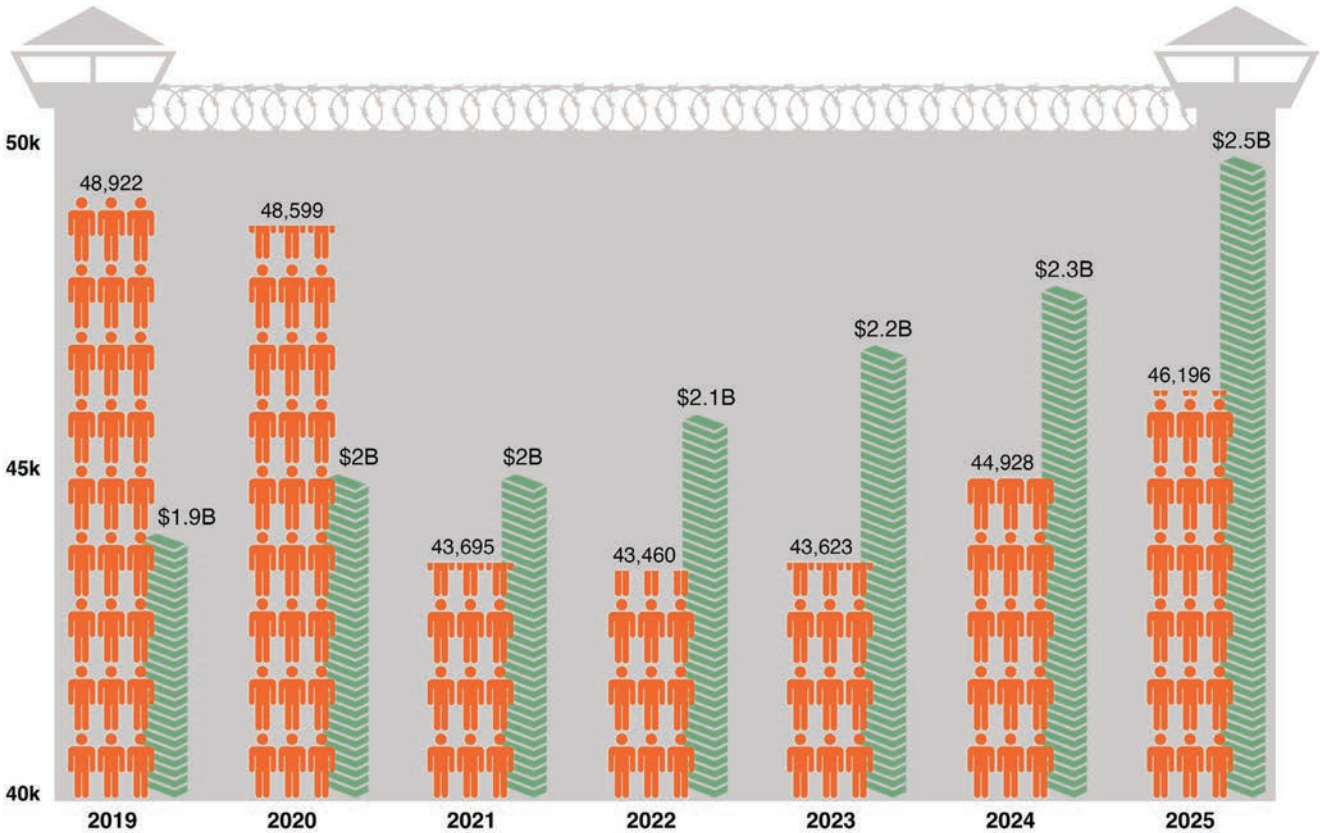
AUTHORS

Alex M. Certo | Greg R. Lawson

INTRODUCTION

Ensuring public safety must strike a careful judicial balance that protects communities from predatory criminals through targeted incarceration while permitting those who have served their punishment to reintegrate into society. Taxpayers expect criminal behavior to be deterred and punished appropriately. They want safe schools, safe streets, and safe neighborhoods. And that means public funding for law enforcement, prosecutors, courts, and prisons. It also

Comparison of Prison Population & Dept. of Rehabilitation & Correction Spending



The Buckeye Institute | *BuckeyeInstitute.org*

Source: Ohio Legislative Service Commission, DataOhio, and Ohio Checkbook
Note: Range of spending is $1.5 billion to $2.5 billion per year. Range of prison population runs from 40,000 to 50,000 to emphasize change. = ~1,000 people.

means limiting criminal recidivism by pursuing a coordinated public safety strategy that recognizes that prior offenders need access to stable employment[228] and affordable housing.[229] Part of that strategy should include local diversion programs, record-sealing reforms, paths to employment, and access to counseling, healthcare, and addiction treatment. Public safety requires more than sheriffs and jail cells. It requires government policies that take a balanced, wholistic approach to punishment, rehabilitation, and responsible public spending.

TARGETED RESOURCES

Keeping Communities Safe

Violent offenders remain the primary threat to public safety. But Ohio spends significant resources prosecuting and punishing lower-level, non-violent offenses, especially those related to addiction. A more nuanced public safety policy should directly target violent crime and redirect some spending on prosecuting non-violent, low-level offenders to more successful rehabilitation efforts.

1 *Target Violent Crime Instead of Lower-Level, Non-violent Offenses*

Ohio should prioritize incarceration and law enforcement resources for those who pose the greatest community risk. As The Buckeye Institute's research and policy analysis have emphasized, effective public safety policy should be "smart on crime," not just hard or soft on crime,[230] which means policymakers must allocate scarce public safety resources strategically. Ohio should focus its incarceration and supervision resources on violent offenders and create structured diversion and rehabilitation pathways for non-violent offenders. That approach will improve public safety, reduce recidivism, and control costs.[231] The state should also avoid creating or adding penalties for new non-violent offenses, and it should adopt a statewide electronic court notification system so that people do not accidentally become "criminals" for forgetting to appear in court for non-violent offenses. Inadvertently creating new classes of low-level offenders ultimately means raising new taxpayer funds to process and punish them.

2 *Focus Resources for Non-violent Offenses on Rehabilitation*

For more than a decade, Ohio has pursued prudent, commonsense public safety policies by expanding restorative, treatment-focused pathways for those whose crimes stem from addiction or other non-violent circumstances. That pursuit should continue. Ohio should maintain its investment in T-CAP program,[232] which offers financial incentives to counties that reduce the number of non-violent felony offenders sent to state prison by expanding local alternatives such as community control sanctions, drug courts, and treatment programs. T-CAP has shifted some lower-level felony cases away from costly prison stays and toward locally managed interventions that better address underlying issues like substance abuse.[233] Maintaining T-CAP will help reserve prison capacity for violent offenders who pose more serious dangers to the community.

PATHWAYS TO RE-ENTRY

Restoring the Rehabilitated to Society

A comprehensive public safety policy should include strong mechanisms that help individuals rebuild their lives after serving their sentences. Academic studies[234] show that post-release employment[235] most accurately predicts recidivism, which means that job-related pre- and post-release policies directly affect public safety. To make it easier for prior offenders to find employment, housing, and education, Ohio rightly implemented the CQH program,[236] CQE program,[237] and has granted judges more discretion to seal criminal records.[238] These policies help those looking to rebuild their lives and offer a residual benefit to Ohio employers: more available employees. An adequate workforce remains a statewide challenge, and businesses often support restorative justice measures to find future employees.[239] Ohio should expand and build on these programs that safely reintegrate rehabilitated individuals.

1 *Automate Ohio's Record Sealing Process*

Automating Ohio's record-sealing processes can lower unnecessary barriers to employment and housing for people with minor, non-violent criminal histories.[240] Automating expungement, which is available only after an individual has remained crime-free for a defined period, removes bureaucratic obstacles that often prevent eligible individuals from navigating the court process to clear their records.[241] Sealed and expunged records for non-violent infractions can help those convicted of such infractions find and maintain employment, which in turn reduces the risk of recidivism.

2 Expand the Availability of Certificates of Qualification for Employment and Housing

Ohio CQE and CQH programs help rehabilitated individuals reintegrate into society.[242] The certificates give courts a mechanism to recognize rehabilitation and allow individuals to overcome collateral sanctions that might inhibit stable employment or housing. These programs also provide employers and landlords with important legal defenses against lawsuits alleging negligent hiring or rental practices. Expanding awareness and availability of CQEs and CQHs would strengthen their effectiveness in reducing recidivism and stabilizing communities.

3 Assist Addicted Individuals to Reduce Recidivism

Addressing addiction will be critical for improving public safety outcomes. Many non-violent offenders entering the criminal justice system suffer from untreated substance abuse and use disorders. Ensuring continuity of care for individuals leaving incarceration can significantly reduce relapse and recidivism. Ohio has pursued a federal Medicaid Section 1115 Waiver that will allow Medicaid coverage to begin shortly before an individual's release from incarceration.[243] Allowing treatment and medication-assisted therapy to begin before release will help individuals stabilize medically and connect to community care providers immediately upon reentry—reducing the high risk of overdose and relapse immediately following release.

CHAPTER 6

Accountable Ohio



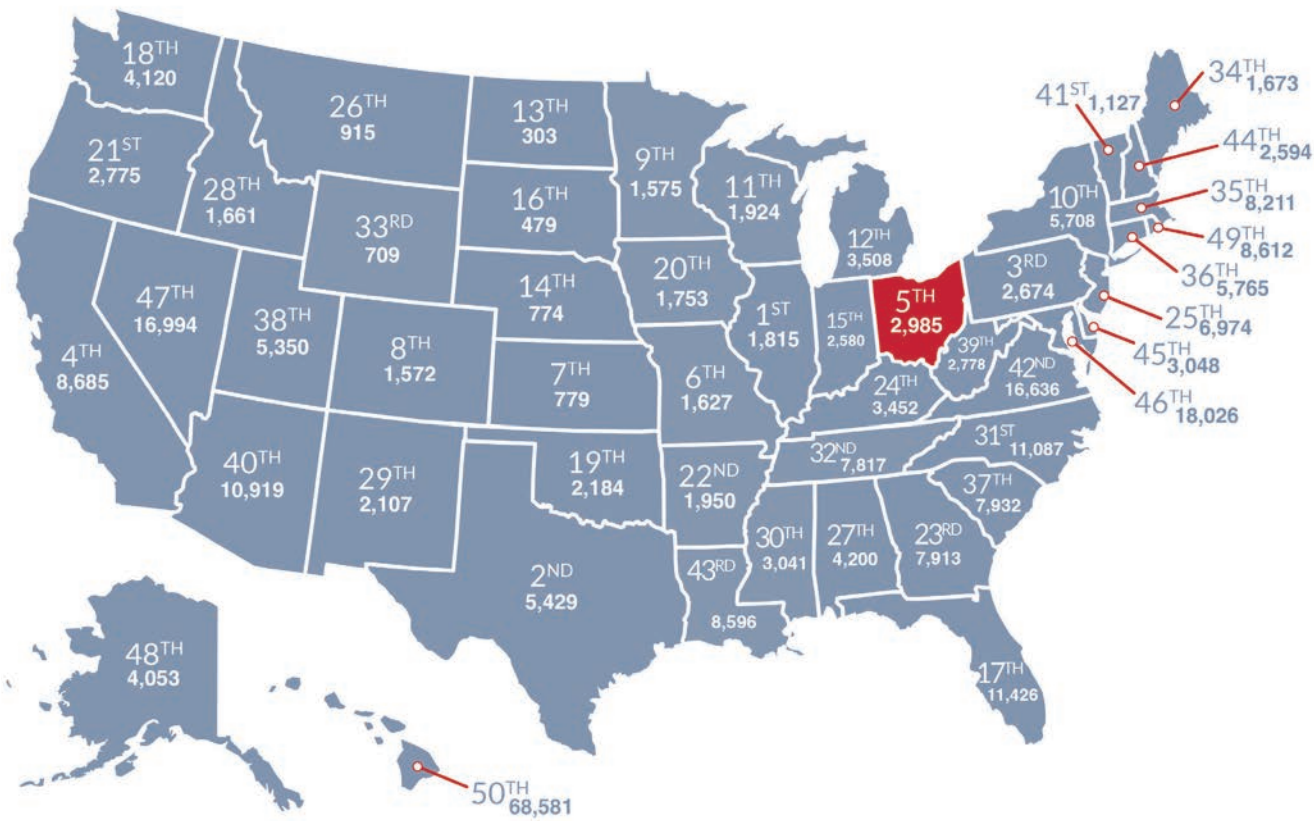
AUTHORS

Greg R. Lawson | Alex M. Certo

INTRODUCTION

With more than 3,800 local government units[244] and more than 6,500 various taxing authorities,[245] Ohio has one of the most complex, fragmented, and redundant municipal structures in the nation.[246] The inefficient administrative layers burden taxpayers, frustrate businesses, and undermine long-term prosperity without delivering better public services. Ohio needs comprehensive reforms that consolidate local governments and public services, enhance transparency, close tax loopholes, and standardize judicial records management. And legislative reforms already passed—such as transparency protections and limits on property tax increases—must be fully enforced because statutory change without rigorous administrative enforcement undermines the legislature's relief effort.[247]

Ranking of All 50 States & Their Local Governments



The Buckeye Institute | BuckeyeInstitute.org

Source: Federal Reserve Bank of St. Louis and the U.S. Census Bureau
Note: Rankings are based on the total number of local governments in a state. The average population per number of local governments is based on 2022 population data and was calculated by dividing the population by the number of local governments in a state.

Ohio taxpayers overpay for fragmented, duplicative government services and administrative functions. Too many communities, for example, support multiple school superintendents and redundant emergency dispatchers at the expense of adequate school transportation and fire engines. Many have separate administrative buildings, information technology vendors, multiple snowplows, and different sewer systems. The state should encourage neighboring localities to consolidate and share some of those duplicative facilities and services. The Tax Foundation has long bemoaned Ohio's perplexing municipal income tax structure that supports these redundant entities[248] because many businesses and residents face disorienting filing obligations, inconsistent definitions, and double taxation. Centralizing municipal income tax collection, standardizing withholding requirements, and establishing uniform tax credits for residents who pay taxes in their municipality of employment would dramatically reduce compliance burdens and bring Ohio's tax administration into the modern era.

Transparency must accompany every structural reform. Requiring all local governments to participate in the Ohio Checkbook and maintain real-time, publicly accessible spending data is the foundation to an accountability infrastructure that makes every other reform viable and verifiable.[249] And such transparency should include closer scrutiny of JobsOhio, the state's quasi-public economic development arm[250] that uses proceeds from state liquor sales to fund economic development. Its opaque structure and board appointments demand transparency improvements and several good governance reforms.[251]

State policymakers need to make tax and public spending changes to avoid crony capitalism, close tax loopholes for the politically well-connected, stop publicly funding sports teams, and ensure that public pensions are properly supported. Tax loopholes[252] and property tax abatements too often favor some entities over others, allowing governments to select market winners and losers.[253] Those all-too-common preferential tax treatments need to end.

Ohio's court system suffers the same fragmentation problem plaguing the state's local governments.[254] Each court operating its own case management system isolates critical data and complicates access to justice. Adopting a unified filing, docketing, and case management system would modernize the judiciary and lay the data foundation for smarter, evidence-based court reform.

SUSTAINABLE COMMUNITIES

Reforming a Flawed Local Government Structure

The Ohio Constitution protects home rule, but the principle should not excuse expensive redundancies and unnecessary regulatory burdens. And yet it does. Despite a state-level effort to cut red tape and lower taxes, Ohio's complex local government system includes overlapping authorities with multiple layers of local taxation and small government units prolifically adding ordinances, zoning rules, and costly regulations. The state's nearly 4,000 units of local government and more than 6,500 taxing authorities silo critical information and exacerbate bureaucratic bloat.[255] They must be made more efficient. Shared service delivery and financial incentives that induce local governments to consolidate and better manage their resources can help.[256]

1 *Incentivize Service Sharing Among Local Governments*

Fragmentated government entities create inefficiencies that force many communities to pay for redundant administrative functions, such as multiple dispatchers in a county or multiple superintendents in small school districts.[257] Ohio should promote cross-jurisdictional service delivery agreements among municipalities, townships, and counties. School districts should bus students across jurisdictional lines, and townships, municipalities, and counties should share administrative offices, information technology, and consolidate police, building inspection, and public health services. Pooling resources will allow local governments to reduce duplicative efforts and lower costs for residents. The state can offer communities financial incentives for formal shared-service agreements, remove statutory barriers to joint services, and provide transitional technical assistance during government consolidation. The state can also support municipal knowledge sharing, supply standardized contract templates for shared services and equipment such as fire engines and snowplows, and offer training for local officials. Ohio should normalize intergovernmental cooperation and make shared-service arrangements routine. The result will be a more responsive, fiscally responsible, and sustainable local government system.

2 Encourage Government Consolidation

Ohio should facilitate the consolidation of smaller government units and modernize the village dissolution process. Consolidation reduces redundant administrative layers, improves infrastructure management, and strengthens fiscal stability. The state should develop a streamlined statutory framework that simplifies ballot procedures, provides transitional financial stabilization grants, and commissions feasibility studies to guide local decision-making. Given the surplus of local units, these reforms could significantly reduce administrative overhead and align service delivery with population and economic realities.

3 Make Village Dissolution Easier

Recent statutory changes rightly make it easier to dissolve a village when it fails to provide services or sustain qualified candidates for elected positions.[258] Additional improvements could include shortening procedural timelines, clarifying asset and liability transfers, and granting automatic transition authority to counties or townships. State policymakers should also consider placing dissolution options on the ballot after every census for villages with a certain number of voters in order to streamline local government and lower the costs of maintaining underpopulated and financially unsustainable municipalities.

4 Add Flexibility to Local Government Fund

Legacy obligations, such as aging sewer systems and water utilities that carry substantial debt or deferred maintenance costs, present significant barriers to local government consolidation. Residents of surviving jurisdictions may be understandably reluctant to assume those liabilities. Targeted state grants can help offset transition and integration costs, but to be effective at scale consolidation should be paired with technical assistance, clear debt-allocation standards, and broader revenue reforms. Those reforms should include updates to the LGF [259] to ensure merged communities begin on a stable financial footing. The LGF formula could allocate funds to support shared-service initiatives and dissolution transitions, and by shifting some LGF funds to performance-based distributions, the state could induce efficiency reforms while providing local governments with the fiscal resources to manage infrastructure responsibilities.

5 Centralize and Unify Credits for Municipal Income Tax

The non-partisan Tax Foundation routinely ranks Ohio's byzantine municipal income tax among the worst in the country.[260] Double taxation for residents who do not live and work in the same jurisdiction remains a perennial problem, as does the administrative paperwork to comply with diverse taxing rules and authorities. A more uniform tax collection system would reduce compliance burdens for businesses, standardize definitions and withholding requirements, and improve administrative efficiency. Unfortunately, previous efforts to centralize business tax collections left many municipal tax structures intact, and individual residents still faced a confusing maze of filing requirements. Local taxing authorities should be centralized and municipalities should provide uniform tax credits for residents who pay income taxes to their municipality of employment to mitigate double taxation and simplify compliance.

OPEN OHIO

Improving Government Transparency

Government transparency is essential to any republican form of government. Without it, voters and taxpayers can only speculate whether the government they vote and pay for is acting properly, efficiently, and in their best interests. Structural reforms to local governments are needed, but transparency is what allows residents to hold officials accountable, amend the rules as necessary, and determine whether their government is meeting expectations at a price the community can afford.

1 *Require All Local Governments to Use Ohio Checkbook*

Ohio should require all local governments to publish detailed, real-time expenditure information through the online Ohio Checkbook. Some local governments submit spending data voluntarily, while most have never reported or only do so sporadically. The information gaps undermine Ohio Checkbook's potential benefits for policymakers and taxpayers. Mandating up-to-date reporting would make public spending across communities more transparent, providing residents and voters with vital information for holding their elected officials accountable and helping them understand how their tax dollars are spent. That accountability empowers citizens and raises the public's confidence that its money is managed responsibly. The state can alleviate concerns over unfunded mandates by providing local governments with standard templates to facilitate reporting at no cost.

2 Require Public Universities to Use Ohio Checkbook

Spending at public colleges and universities should be public information and schools should be required to submit salary and other spending data to the Ohio Checkbook. Some of that information is already publicly available online at the Ohio State University[261] and Ohio University[262] and most data can be obtained through public records requests, but the processes are often needlessly cumbersome. Publishing school spending information through the Ohio Checkbook would be significantly more transparent and efficient.

3 Add a Levy Estimator to Ohio Checkbook

Franklin County's levy estimator that allows county residents to see their itemized levies and property taxes should be added to the Ohio Checkbook for all counties. After entering their address, property owners can see every levy on their property, the rate for each levy, and the revenue each levy generates.[263] The tool helps taxpayers understand the price of local government, so they can make more informed decisions when levies appear on the ballot.

4 Use Technology to Illuminate the Regulatory Process

New technology can make licensure and time-consuming administrative compliance procedures faster and more efficient. Ohio wisely adopted the eLicensure Professional Licensing system[264] to provide a one-stop shop across professions for license applications, verifying licenses, and filing complaints. The state should integrate new technologies with the system to give license applicants real-time status updates and follow Virginia's lead by offering a permit transparency website for tracking the status of permit applications across multiple agencies.[265]

5 *Expand Transparency and Accountability for JobsOhio*

JobsOhio is a 501(c)(4) nonprofit organization[266] funded with the profits from state liquor sales through 2053.[267] It is exempt from public records laws[268] and the governor appoints every member of its board.[269] To function more transparently and accountably, Ohio should statutorily authorize the state auditor to conduct financial and performance audits every two years (alternating years) on JobsOhio, and require the organization to publicly disclose all sponsorships it funds and testify regularly before an appropriate legislative committee. The JobsOhio board should be reconstituted with members appointed by the governor, the General Assembly, and the state auditor because, as James Madison famously explained, "ambition must be made to counteract ambition."[270] A broader leadership structure and board-appointment authority will alleviate perceptions of cronyism and bring some transparency and accountability to a historically opaque public policy organization.

FAIRER OHIO

Reforming Crony Tax Treatment & Public Spending

The government should not pick market winners and losers. And yet, Ohio gives some groups and companies nearly $13 billion in tax breaks that others do not receive. Not every tax loophole rewards crony capitalism, but many do and should be closed. Politically connected companies should not secure special tax treatment, generous property tax abatements, or targeted subsidies unavailable to their competitors. Such favors disadvantage entrepreneurs, small business owners, and individual taxpayers who lack access to the levers of power. State-level tax carve-outs, publicly funded arenas and stadiums, and local property tax abatements distort markets, misallocate community resources, and undermine public trust in government institutions. Reforms and guardrails are needed to fix these tax policies and abuses.

1 *Close State Tax Loopholes*

Ohio's tax code is riddled with carve-outs, credits, and special-interest breaks that undermine fairness and shift burdens onto taxpayers without political influence. Tax expenditures cost the state nearly $13 billion in revenue.[271] The Buckeye Institute has outlined more than $2.2 billion in tax loopholes that could be closed and identified millions of dollars of direct state funding that should be covered by the private sector and private charity.[272]

2 *Limit Property Tax Abatements*

State policymakers should rethink local economic development practices such as tax abatements, certain tax incentives, and TIF arrangements.[273] These tax giveaways favor big real estate developers and employers, shifting more of the tax burden onto families and small businesses.[274] Originally designed to increase economic development or reduce

urban blight, abatements and TIFs are now often used in well-developed areas that do not need tax incentives for development or redevelopment to occur.[275] Their overuse reduces the local tax base and diffuses the cost of public services onto other taxpayers, especially homeowners.[276]

3 End Corporate Welfare Like Public Subsidies for Sports Stadiums

The state should stop subsidizing sports stadiums. Numerous studies have shown that these subsidies do not pay for themselves.[277] And even when creative public financing is found,[278] the money would be better spent providing core government services or covering broad tax reductions that benefit all taxpayers.

4 Properly Fund Public Pensions

As part of its public spending reform, Ohio should ensure that local governments adequately fund public pensions and focus on return on investment rather than using taxpayer dollars to chase other policy objectives.[279] Ohio's public pensions remain a long-term challenge and most should be converted to defined-contribution systems that yield higher lifetime retirement earnings than the default defined-benefit system.[280] Such a conversion would also ensure that the taxpayers know what the pensions actually cost, which will mitigate the risk of higher future taxes to backfill underfunded pensions. In the meantime, all five of Ohio's public pensions should be adequately funded and actuarially sound. Although Ohio has not succumbed to highly politicized investment strategies, core pension investments should focus on fiduciary responsibility and sustainable returns.[281]

UNIFIED COURT SYSTEM

Improving Court Operations

Ohio's fragmented court system fosters significant inefficiencies that drive up costs, complicate data collection, and leave litigants struggling to navigate an unnecessarily complex judicial landscape. The root cause: every local court independently contracts and implements its own docketing and case management system. The result: a redundant, expensive, disjointed patchwork of incompatible platforms that make it nearly impossible to gather consistent, system-wide data. The court of appeals clerks, for example, could be consolidated to reduce burdens on each common pleas clerk and provide a single clerk for the courts of appeals. The Twelfth District Court of Appeals, for instance, requires all court documents to be submitted to the Clerk of the Court of Common Pleas in the county where the action was originally filed.[282] Thus, because the Twelfth District is an eight-county district, it has eight different clerks at the appellate level.

1 *Create a Unified Court System*

→ A unified court filing, docketing, and case management system that standardizes processes, reduces overhead, and makes courts more accessible to citizens. Indiana,[283] Kentucky,[284] Michigan,[285] Pennsylvania,[286] and West Virginia[287] have all implemented or are in the process of implementing systems more unified than what Ohio uses. Better, more unified filing and data management systems are not only more efficient and cost-effective, they can also improve court operations by centralizing granular data regarding specific case disposition that will help courts and policymakers understand how laws influence case-flow across the state.

CONCLUSION

REA S. HEDERMAN JR.

Executive Director of the Economic
Research Center & Vice President of Policy
The Buckeye Institute

Ohio has shed its "Rust Belt" image and modernized its 21st-century economy by choosing growth, opportunity, and prosperity. Policymakers adopted a low, flat-rate income tax, repealed overly restrictive regulations, reformed public education, and pursued energy policies that power a burgeoning digital economy. These moves attracted new businesses, new investments, and new labor. The state's rainy-day fund sits at record levels, its labor market remains strong, once negative emigration trends have reversed, and CNBC rated Ohio as the nation's best state for doing business in 2026. These policy lessons provide a roadmap to economic success for other states and Ohio's own future leadership to follow.

The Buckeye Institute looks forward to working with the Ohio General Assembly and Governor-elect Acton to increase prosperity and improve economic opportunity from Marietta to Toledo and Cincinnati to Cleveland. To build on Ohio's recent success, policymakers will need to maintain sound policy momentum while addressing new problems with commonsense, pro-growth solutions. Promising policy initiatives should focus on fiscal discipline, deregulation, unlocking affordable energy, improving educational value, and finding ways for new technologies to make government and businesses more efficient.

Ohio must prioritize slowing public spending growth. Rampant government spending will hinder future tax reforms and risk losing competitive advantages that have helped make Ohio more attractive to businesses and their employees. To retain those options and advantages, Ohio should continue to roll back confusing, redundant regulatory burdens that weigh heavily on entrepreneurs and small businesses. Rule changes should be transparent and readily available to the public and regulated entities. The state's commercial activity tax makes goods and services more expensive for businesses and ultimately consumers, and it should be repealed along with the income tax to make Ohio even more affordable and economically competitive.

As Ohio attracts more advanced manufacturing, data centers, and other energy-intensive, 21-century industries, policymakers must adjust to help energy suppliers meet the rising demand for electric power. House Bill 15

laid a solid foundation for a new approach, and The Buckeye Institute has recommended how to build on it by removing regulatory barriers that slow innovation and getting government out of the way so that free markets can provide reliable energy at an affordable price. The state should take steps to streamline small modular reactor development, require grid-enhancing technologies before spending on new transmission, and allow consumer-regulated electric utilities for new large energy loads.

Like the rest of the country, Ohio schools and students continue to recover from the pandemic-era closures. Student test scores remain stagnant and must improve. Ohio has empowered parents by wisely expanding education vouchers so that children can attend the right school for them, but more can be done to make primary and secondary education more effective by making it easier for state funding to flow to families, not school districts. The state's higher education needs to provide better value and prepare students for careers in the new economy. Institutional bureaucracies should be trimmed and costs cut so that colleges and universities are more affordable and efficient. Ohio's employers and labor force need well-trained, better-prepared workers graduating from the state's schools. Policymakers should adopt an outcome-based funding formula that rewards post-graduation success, implement institutional risk-sharing for student loans, and reward schools and programs that best prepare students for the 21st-century labor market.

New technologies can make government more effective and workers more productive. Ohio should harness that same technological potential to protect taxpayers and government-funded programs. Technology can help ensure that public benefits reach only eligible beneficiaries, provide value and efficiency in delivering more affordable healthcare and diagnostic services, and reduce government waste, fraud, and abuse by responsibly employing artificial intelligence tools.

Ohio has made great economic and social progress toward prosperity and freedom. But vigilance and more work remain. State and local governments must continue to govern with the consent of the people and represent their best interests. Government spending at the local, county,

and state level should remain disciplined and focused on efficiently meeting its core obligations. Businesses should play on a level playing field under clear, transparent, generally applied rules. And families and students should be free to choose education and workforce training that is right for them. This new century poses new challenges, and Ohio is well-prepared to rise and meet them. The Buckeye Institute will continue working with state and local civic leaders to develop policy strategies that will keep Ohio's economy strong and its people free and secure.

Rea S. Hederman Jr.
Executive Director of the Economic
Research Center & Vice President of Policy
The Buckeye Institute

ACRONYMS

ABD ..... Aged, Blind, and Disabled

AI ..... Artificial Intelligence

CalPERS ..... California Public Employees' Retirement System

CAT ..... Commercial Activity Tax

CBO ..... Congressional Budget Office

CHIP ..... Children's Health Insurance Program

CMS ..... Centers for Medicare and Medicaid Services

CQE ..... Certificate of Qualification for Employment

CQH ..... Certificate of Qualification for Housing

CSI ..... Common Sense Initiative

EVV ..... Electronic Visit Verification

FERC ..... Federal Energy Regulatory Commission

GAO ..... Government Accountability Office's

GRF ..... General Revenue Fund

HCBS ..... Home and Community-Based Services

LGF ..... Local Government Fund

MACPAC ..... Medicaid and CHIP Payment and Access Commission

OCOG ..... Ohio College Opportunity Grant

ODM ..... Ohio Department of Medicaid

OIG ..... Office of the Inspector General

OLDA ····· Ohio Longitudinal Data Archive

ORM ····· Office of Regulatory Management

PUCO ····· Public Utilities Commission of Ohio

ROI ····· Return on Investment

RPM ····· Remote Patient Monitoring

SNAP ····· Supplemental Nutrition Assistance Program

SSI ····· State Share of Instruction

T-CAP ····· Targeted Community Alternatives to Prison

TANF ····· Temporary Assistance for Needy Families

TIF ····· Tax Increment Financing

ENDNOTES

Prosperous Ohio

1 **Ohio Jobless Claims for Sunday June 14, 2026 through Saturday June 20, 2026**, Ohio Department of Job and Family Services, June 25, 2026.

2 **Ohio Population Snapshot: Snapshot from the 2023 American Community Survey**, Ohio Department of Development, Office of Research, 2023.

3 Liya Palagashvili, **Bringing Portable Benefits to Ohio's Independent Workforce: Overview**, The Mercatus Center at George Mason University, August 20, 2025.

4 Liya Palagashvili and Jonathan Wolfson, **Flexible and Portable Benefits for Independent Workers: State Policy Guide**, The Mercatus Center at George Mason University, October 2024.

5 **Ohio Administrative Code 3358** (2015).

6 **Misclassification of Employees as Independent Contractors Under the Fair Labor Standards Act**, U.S. Department of Labor, Wage and Hour Division (last visited, July 20, 2026).

7 **S.B. 233**, 65th Legislature (Utah 2023).

8 **S.B. 86**, Alabama Legislature (Alabama 2025).

9 **S.B. 1377**, 114th General Assembly (Tennessee 2025).

10 **H.B. 4009**, West Virginia Legislature (West Virginia 2026); **H.B. 2602**, Kansas Legislature (Kansas 2026).

11 ***Janus v. American Federation of State, County, and Municipal Employees, Council 31***, U.S. 878 (2018).

12 ***Memorandum in Support of Jurisdiction of Appellant Matthew Sheldon***, *Sheldon v. OAPSE*, Case No. 2025-1708 (Ohio Dec. 29, 2025).

13 See: ***Sheldon v. OAPSE***, ***Chandler v. OAPSE***, ***DuPuis v. AFSCME***, ***Gibson v. OAPSE***, ***Groves v. OAPSE***, ***Queen v. NEA***, ***Swanner v. OAPSE***, and ***Vanderveer v. OAPSE***, BuckeyeInstitute.org.

14 **H.B. 96**, 136th General Assembly (Ohio 2025).

15 **Commercial Activity Tax**, Ohio Department of Taxation (last visited, July 20, 2026).

16 **Ohio Revised Code Chapter 4115** (2025).

17 Andrey Yushkov and Katherine Loughead, ***State Individual Income Tax Rates and Brackets, 2025***, Tax Foundation, February 18, 2025.

18 **SOI Tax Stats — Migration Data 2022–2023**, Internal Revenue Service (last visited, July 20, 2026).

19 **H.B. 96**, 136th General Assembly (Ohio 2025).

20 **Tax Expenditure Report, Fiscal Years 2024–2025**, Ohio Office of Budget and Management, January 25, 2023.

21 Rea S. Hederman Jr., Logan Kolas, Michael E. Reed, and Trevor Lewis, ***Tax Reform in Ohio: An Economic Analysis***, The Buckeye Institute and Americans for Prosperity-Ohio, February 13, 2023.

22 Jared Walczak and Katherine Loughead, ***The State Flat Tax Revolution: Where Things Stand Today***, Tax Foundation, October 8, 2025.

23 **Ohio Revised Code 5751.03** (2024).

24 Rea S. Hederman Jr., Andrew J. Kidd Ph.D., and James B. Woodward Ph.D., ***Letting the CAT Out of the Bag: How to Improve Ohio's Economy and National Rankings***, The Buckeye Institute, July 29, 2020.

25 *Ibid.*

Prosperous Ohio (*continued*)

26 *Ibid.*

27 **Annual Report Fiscal Year 2024**, Ohio Department of Taxation, 2024.

28 **Final Fiscal Analysis: Am. Sub. H.B. 96 of the 136th General Assembly**, Ohio Legislative Service Commission, 2025.

29 Greg R. Lawson, ***Beware the Shadow Budget: Ohio Spends More Than Many Think***, The Buckeye Institute, January 27, 2021.

30 Greg R. Lawson, ***Building a Responsible***, ***Pro-Growth Budget***, The Buckeye Institute, February 5, 2025.

31 **Enterprise fees surge as more of Colorado's budget escapes TABOR limits**, Colorado Politics, January 22, 2026.

32 **Ohio Revised Code 107.035** (2024).

33 **H.B. 513**, 136th General Assembly (Ohio 2025).

34 ***The Effects of the Exemption of School Construction Projects From Ohio's Prevailing Wage Law***, Ohio Legislative Service Commission, May 20, 2002.

35 **Representatives Lear and Craig Introduce Legislation to Empower Local Governments**, Ohio House of Representatives press release, October 20, 2025.

36 Jeanne Bonner, **Zero-Based Budgeting Resurfaces**, Georgia Public Broadcasting, January 17, 2012.

37 **Zero-Base Budgeting Concepts and Examples**, Office of the Independent Budget Analyst, City of San Diego, June 23, 2016.

38 Chuck DeVore, ***Using Zero-Based Budgeting in Texas***, Texas Public Policy Foundation, May 2012.

39 **Idaho legislature repeals entire regulatory code (2019-2020)**, Ballotpedia (last visited, July 20, 2026).

40 **Gov. Little cuts more red tape**, **celebrates historic milestone in regulation reform**, Office of the Governor of Idaho press release, August 9, 2024.

41 **H.B. 645**, 136th General Assembly (Ohio 2025).

42 **S.B. 9**, 134th General Assembly (Ohio 2022); and Ashley Sylvester, **Senate Bill 9 Report**, Ohio Joint Committee on Agency Rule Review, December 15, 2025.

43 **Roemer Announces Launch of Cut Red Tape Ohio Website**, Ohio House of Representatives press release, September 12, 2022.

44 **H.B. 166**, 133rd General Assembly (Ohio 2019).

45 **S.B. 9**, 134th General Assembly (Ohio 2022).

46 Ashley Sylvester, **Senate Bill 9 Report**, Ohio Joint Committee on Agency Rule Review, December 15, 2025.

47 **How a New Coalition is Using Principled Policy to Increase Opportunity for All Ohioans**, Americans for Prosperity, May 24, 2023.

48 **Columbus Chamber Relaunches Business Podcast cbuzz**, Columbus Underground, February 8, 2018.

49 **Executive Order 19**, Office of Governor Glenn Youngkin, 2022.

Prosperous Ohio (*continued*)

50 Reeve Bull and Patrick McLaughlin, ***The Virginia Model: How the Commonwealth Built a Best-In-Class Regulatory System***, The Regulatory Transparency Project of The Federalist Society, July 9, 2025.

51 **Ohio Revised Code 107.53** (2024).

52 ***Common Sense Initiative 2025 Annual Report***, Ohio Common Sense Initiative, 2025.

53 *Ibid.*

54 **Virginia Permit Transparency**, Virginia Department of Environmental Quality (last visited, July 20, 2026).

55 **Virginia Regulatory Town Hall**, Virginia Department of Planning and Budget (last visited, July 20, 2026).

56 **Rule Watch Ohio**, Ohio Joint Committee on Agency Rule Review (last visited, July 20, 2026).

57 **Ohio Sunset Review Committee**, Ohio General Assembly (last visited, July 20, 2026).

58 **Ohio Revised Code 101.84** (2025).

59 Daniel DeSantis, **Analysis of Bill Draft**, Ohio Legislative Service Commission, November 14, 2024.

60 **Governor Glenn Youngkin Issues Executive Order 51 Launching First-in-the-Nation Agentic Artificial Intelligence (AI) Empowered Statewide Regulatory Review**, Office of Governor Glenn Youngkin press release, July 11, 2025.

61 Katherine Barrett and Richard Greene, ***AI in State Government***, IBM Center for the Business of Government, October 2025.

62 Reeve Bull and Patrick McLaughlin, ***The Virginia Model: How the Commonwealth Built a Best-In-Class Regulatory System***, The Regulatory Transparency Project of The Federalist Society, July 9, 2025.

63 *Ibid.*

64 *Ibid.*

Powered Ohio

65 Ian Will, **PJM's 2025/26 BRA results: demand response pricing soars to record highs**, Enel North America, August 16, 2024.

66 Abigail Weeks et al., **PJM's Speed to Power Problem and How to Fix It**, RMI, November 4, 2025.

67 PJM Interconnection, **PJM Completes Interconnection Reform Transition Cycle 1 Studies**, *PJM Inside Lines*, September 22, 2025.

68 **With More Than $4B in Investments, Ohio is Reaping Benefits of Buckeye Institute-Championed HB15**, The Buckeye Institute press release, January 15, 2026.

69 Rea S. Hederman Jr. and Greg R. Lawson, ***Better Energy Policy For Ohio***, The Buckeye Institute, January 22, 2025.

70 **Ohio State Profile and Energy Estimates**, U.S. Energy Information Administration (last visited, April 10, 2026).

71 U.S. Government Accountability Office, ***Nuclear Power: NRC Needs to Take Additional Actions to Prepare to License Advanced Reactors***, GAO-23-105997, July, 2023.

72 Kay Pashos and Teresa Morton Nyhart, ***Indiana Enacts New Laws Supporting SMR Manufacturing, Utility SMR Development, and New Generation Resources to Support Large Load Economic Development***, Taft Law, May 7, 2025.

73 Lori Aniti, **Electricity Production Costs Rose with Fuel Costs in 2021, Delivery Cost Remained Elevated**, U.S. Energy Information Administration, February 27, 2023.

74 Lori Aniti, **Electricity Production Costs Rose with Fuel Costs in 2021, Delivery Cost Remained Elevated**, U.S. Energy Information Administration, February 27, 2023; **Advanced Transmission Technologies**, Electricity Affordability Toolkit, September 21, 2025; **Google and CTC Global Announce Initiative to Expand American Electric Grid and Transmission Capacity, U.S. Supply Chain with Advanced Conductors**, Business Wire, June 17, 2025.

75 David Shonerd and Kim Miller, **State Data Center Legislation in 2026 Tackles Energy and Tax Issues**, MultiState, February 20, 2026.

76 Travis Fisher and Glen Lyons, **The Case for Consumer-Regulated Electricity: Private Electricity Grids Offer a Parallel Path to Energy Abundance**, Cato Institute, February 3, 2026.

77 **PJM Reviews Preliminary Recommended Projects for 2025 RTEP Window 1**, PJM Inside Lines, December 10, 2025.

78 WOSU News Staff, **Federal Government Says $33 Billion Natural Gas Power Plant Planned for Portsmouth Area**, WOSU.org, February 19, 2026.

79 **ERCOT Goes Live with Real-Time Co-optimization Plus Batteries (RTC+B)**, The Electric Reliability Council of Texas, Inc., December 5, 2025.

Educated Ohio

80 Greg R. Lawson, Sai C. Martha, and Aswin Prabhakar, **Public Comment on Ohio's Workforce Innovation and Opportunity Act Combined State Plan PY 2026–2027 Two-Year Modification**, The Buckeye Institute, February 20, 2026.

81 Sarah Donaldson, **Federal Cuts to SNAP Mean Ohio Will Have to Bear Some Benefit Costs for the First Time**, Ohio Public Media Statehouse News Bureau, July 7, 2025.

82 **Senate Bill 93 of the 136th General Assembly**, Legislature.Oh.gov (last visited, February 25, 2026).

83 **Scholarships**, Education.Ohio.gov (last visited, February 25, 2026).

84 **Ohio Revised Code Section 3327.02 (2023)**.

85 **Senate Bill 311 of the 136th General Assembly**, Legislature.Oh.gov (last visited, March 12, 2026).

86 *Ibid.*

87 Greg R. Lawson, **Fulfilling the Promise of Putting Students First**, The Buckeye Institute, January 8, 2025.

88 **National Assessment of Educational Progress in Ohio**, Education.Ohio.gov (last visited, April 29, 2026).

89 Aaron Churchill, **Grade Promotion Standards and the Third Grade Reading Guarantee**, Thomas B. Fordham Institute, February 28, 2022.

90 **House Bill 33 of the 135th General Assembly**, Legislature.Oh.gov (last visited, April 29, 2026).

91 **The Science of Reading**, Education.Ohio.gov (last visited, February 25, 2026).

92 **Ohio Revised Code Section 4117 (2015)**.

93 ***Janus v. AFSCME*, 585 U.S. 878 (2018)**.

94 **State Share of Instruction (SSI) Information**, HigherEd.Ohio.gov (last visited, February 25, 2026).

95 Greg R. Lawson and Logan Kolas, ***Transforming Higher Education in Ohio: Reforms Needed Today to Prepare for Tomorrow***, January 14, 2025.

96 *Ibid.*

97 Davy Sell and Stephanie Norris, **Workforce Pell Is (Finally) Law. Now What?**, Federal Reserve Bank of Richmond, December 4, 2025.

98 Greg R. Lawson and Logan Kolas, ***Transforming Higher Education in Ohio: Reforms Needed Today to Prepare for Tomorrow***, January 14, *2025*.

99 **Ohio College Opportunity Grant (OCOG)**, HigherEd.Ohio.gov (last visited, February 25, 2026).

100 Greg R. Lawson, Sai C. Martha, and Aswin Prabhakar, **Public Comment on Ohio's Workforce Innovation and Opportunity Act Combined State Plan PY 2026–2027 Two-Year Modification**, The Buckeye Institute, February 20, 2026.

101 Courtney Shaw, **Pilot Program to Help People Who Lose Some Government Assistance Kicks Off**, News5Cleveland, June, 6, 2024.

Educated Ohio (*continued*)

102 Amanda Bergson-Shilcock and Rebecca Kusner, **Ohio Data Provides Early Insights into the Value of Short-Term Credentials — and the Need for Stronger Oversight and Data Systems as Workforce Pell Rolls Out**, National Skills Coalition, April 21, 2026.

103 ***Workforce Innovation and Opportunity Act: Ohio Annual Report Program Year 2024***, Ohio Department of Job and Family Services, 2025.

104 David Deming, Alexis Gable, Rachel Lipson, and Arkādijs Zvaigzne, ***Navigating Public Job Training***, Project on Workforce and Harvard Kennedy School, March 2023.

105 Results for America, ***Performance-Based Contracts in Workforce***, September 2021; Results for America, ***Using Outcomes-Based Payments to Increase Pathways to Good Jobs: Allegheny County, PA***, December 2025.

106 Economic Mobility Corporation, Final Evaluation Report of the Massachusetts Pathways to Economic Advancement Project, 2023. See also Social Finance, **The End of the MA Pathways Program — And a Path Forward for Evidence-Based Workforce Development**, October 2023.

107 Betsy L. Tessler, Kelsey Brown, and Di Xu, ***Noncredit Career and Technical Education Programs in Virginia: Early Findings from the FastForward Study***, MDRC, June 2024. See also Virginia Economic Development Partnership, **Workforce Training at the Speed of Industry**, 2024.

108 Ohio Chamber of Commerce Research Foundation, **Addressing the Benefit Cliff in Ohio**, June 2019.

109 Doug Mollett, Simon Wang, Manan Shah, and Joseph Dean, ***Trapped by Success: How Benefits Cliffs Undermine Economic Mobility for Single Mothers***, National Community Reinvestment Coalition, October 2025.

110 Ohio Department of Job and Family Services, ***Response to ACF Family Reconnection and Alignment TANF Pilot Application***, pp. 4–5, 2024; Unite Us, ***Self-Sufficiency in Summit County: Delivering a Projected $21M ROI While Improving Constituent Outcomes***, May 2025.

111 Dylan Armstrong and Rachel Cahill, **Federal Reconciliation Bill Shifts $416+ Million in SNAP Costs to Ohio Taxpayers**, Center for Community Solutions, 2025.

112 Sarah Donaldson, **Federal Cuts to SNAP Mean Ohio Will Have to Bear Some Benefit Costs for the First Time**, Ohio Public Media Statehouse News Bureau, July 7, 2025.

113 **Husted Leads Bill to Reform Welfare, Eliminate Benefits Cliff**, Sen. Jon Husted press release, January 6, 2026.

114 **Senate Bill SB 178 of the 134th General Assembly**, Legislature.Oh.gov (last visited, February 25, 2026).

115 Strada Education Foundation, ***2025 State Opportunity Index: Ohio***, October 2025.

116 Joshua D. Hawley, **Ohio and the Longitudinal Data Archive: Mutually Beneficial Partnerships Between State Government and Researchers**, Chapter 8, *Handbook on Using Administrative Data for Research and Evidence-based Policy* (MIT Press, 2022).

117 Ohio Longitudinal Data Archive, **Access Procedures**, Center for Human Resource Research, The Ohio State University (last visited, April 29, 2026).

118 Jake Zuckerman and Andrew Tobias, **Most 'Job Creation Tax Credits' Failed to Create Ohio Jobs as Promised, Audit Says**, SignalOhio, December 4, 2025.

119 *Ibid.*

Healthier Ohio

120 Michael F. Cannon, ***Recovery: A Guide to Reforming the U.S. Health Care Sector***, Cato Institute, 2023.

121 Shannon Mok, **How Taxes and Transfers Affect the Work Incentives of People with Low and Moderate Income**, Congressional Budget Office, March 17, 2017.

122 ***Reforming America's Healthcare System Through Choice and Competition***, U.S. Department of Health and Human Services, December 3, 2018.

123 **Supporting Price Transparency to Reduce Health Care Costs**, Committee for a Responsible Federal Budget, January 16, 2026.

124 ***Reforming America's Healthcare System Through Choice and Competition***, U.S. Department of Health and Human Services, December 3, 2018.

125 ***Competition and the Regulation of Advanced Practice Nurses***, Federal Trade Commission, March 2014.

126 Michael F. Cannon, ***Recovery: A Guide to Reforming the U.S. Health Care Sector***, Cato Institute, 2023.

127 ***The Cost of Concurrent Enrollment***, Ohio Auditor of State, March 13, 2024.

128 ***Ohio Medicaid Managed Care Organizations Received Capitation Payments After Beneficiaries' Deaths***, Office of Inspector General, U.S. Department of Health and Human Services, October 2018; and ***The Cost of Concurrent Enrollment***, Ohio Auditor of State, March 13, 2024.

129 **Home-and Community-Based Services**, Centers for Medicare & Medicaid Services, U.S. Department of Health and Human Services, May 6, 2026 (last visited, July 24, 2026).

130 **Governor DeWine Announces New Medicaid Fraud Prevention Initiatives**, Office of the Governor press release, May 13, 2026.

131 ***The Cost of Concurrent Enrollment***, Ohio Auditor of State, March 13, 2024.

132 **Governor DeWine Announces New Medicaid Fraud Prevention Initiatives**, Office of the Governor press release, May 13, 2026; and ***Electronic Visit Verification***, Ohio Auditor of State, November 1, 2024.

133 ***Electronic Visit Verification***, Ohio Auditor of State, November 1, 2024.

134 **S.B. 315**, 136th General Assembly (Ohio 2026).

135 *Ibid.*

136 **Chapter 4: Program Integrity in Medicaid**, *Report to the Congress on Medicaid and CHIP*, Medicaid and CHIP Payment and Access Commission, March 2012.

137 **Chapter 3: Improving the Effectiveness of Medicaid Program Integrity**, *Report to the Congress on Medicaid and CHIP*, Medicaid and CHIP Payment and Access Commission, June 2019.

138 **Ohio Administrative Code 5160-1-17.4 (2021)**.

139 **S.B. 315**, 136th General Assembly (Ohio 2026).

140 *Ibid.*

Healthier Ohio (*continued*)

141 **Ohio Administrative Code 5160-1-17.8 (2020)**.

142 Mackenzi Klemann, **Indiana FSSA to use AI to detect Medicaid fraud**, Indiana Capital Chronicle, June 24, 2026.

143 **S.B. 315**, 136th General Assembly (Ohio 2026).

144 **Ohio Department of Medicaid Moving Toward Electronic Verification Requirement for Some In-Home Provider Services**, Ohio Auditor of State press release, November 26, 2024.

145 Jonathan Ingram and Michael Greibrok, ***Medicaid Work Requirements Would Help Move Millions of Able-Bodied Adults from Welfare to Work***, Foundation for Government Accountability, April 14, 2025.

146 ***Baseline Projections: Medicaid***, Congressional Budget Office, June 2024.

147 Jonathan Ingram and Michael Greibrok, ***Medicaid Work Requirements Would Help Move Millions of Able-Bodied Adults from Welfare to Work***, Foundation for Government Accountability, April 14, 2025.

148 ***The Budget and Economic Outlook: 2026 to 2036***, Congressional Budget Office, February 2026.

149 Roy Maurer, **Workforce Pell Grants Become a Reality**, SHRM, August 14, 2025.

150 Justin Falk, ***The Effects of Work Requirements on the Employment and Income of TANF Participants***, Congressional Budget Office, March 2023.

151 William M. Rohea, Michael D. Webb, and Kirstin Frescoln, "**Work Requirements in Public Housing: Impacts on Tenant Employment and Evictions**," *Housing Policy Debate*, Volume 26, Issue 6 (September 2015) p. 909-927.

152 Hannah Grabenstein, **As states face stricter Medicaid work requirements, Nebraska is an early test**, PBS News, June 5, 2026.

153 Kelly Hooper and Sophie Gardner, **Montana kicks off work requirements**, Politico, July 1, 2026.

154 ***Medicaid Work Requirements in Ohio***, Health Policy Institute of Ohio, September 2025.

155 *Ibid.*

156 ***Ohio Made Capitation Payments to Managed Care Organizations for Medicaid Beneficiaries With Concurrent Eligibility in Another State***, Office of Inspector General, U.S. Department of Health and Human Services, November 2020.

157 ***Ohio Did Not Correctly Determine Medicaid Eligibility for Some Newly Enrolled Beneficiaries***, Office of Inspector General, U.S. Department of Health and Human Services, November 2020.

158 **Rep. Mike Dovilla's Medicaid Probe Uncovers Billions in Potential Waste, Garners National Attention**, Ohio House of Representatives press release, June 4, 2025.

159 ***Ohio's Medicaid Eligibility Determination Process***, Ohio Auditor of State, November 9, 2020.

160 **H.B. 356**, 136th General Assembly (Ohio 2025).

161 **Health Provisions in the 2025 Federal Budget Reconciliation Bill**, Kaiser Family Foundation, July 8, 2025 (last visited, July 24, 2026).

162 ***Ohio's Medicaid Eligibility Determination Process***, Ohio Auditor of State, November 9, 2020.

163 **42 CFR § 433.112 (2015)**; and **42 CFR § 433.116 (2015)**.

164 ***Patient Protection and Affordable Care Act: Preliminary Results from Ongoing Review Suggest Fraud Risks in the Advance Premium Tax Credit Persist***, Government Accountability Office, December 3, 2025.

165 *Ibid.*

166 ***Health Care Reform/Medicaid Consulting Services***, The Stephen Group, October 1, 2015; Stephen M. Eells, ***NJ FamilyCare Eligibility Determinations***, New Jersey Office of the State Auditor, September 25, 2018; and ***Kentucky Did Not Always Perform Medicaid Eligibility Determinations for Non-Newly Eligible Beneficiaries in Accordance with Federal and State Requirements***, Office of Inspector General, U.S. Department of Health and Human Services, August 2017.

167 ***Nearly All States Made Capitation Payments for Beneficiaries Who Were Concurrently Enrolled in a Medicaid Managed Care Program in Two States***, Office of the Inspector General, U.S. Department of Health and Human Services, September 2022.

168 ***Ohio Made Capitation Payments to Managed Care Organizations for Medicaid Beneficiaries With Concurrent Eligibility in Another State***, Office of Inspector General, U.S. Department of Health and Human Services, November 2020.

169 ***Ohio Medicaid Managed Care Organizations Received Capitation Payments After Beneficiaries' Deaths***, Office of Inspector General, U.S. Department of Health and Human Services, October 2018.

170 *Ibid.*

171 **Auditor of State's Office Finds More Than 124,000 Individuals Enrolled in Medicaid Programs in Multiple States**, Ohio Auditor of State press release, March 26, 2024.

172 **Ohio Administrative Code 5160-1-17.8 (2020)**.

173 Chris Medrano, Brian Blase, Ph.D., and Ryan Long, ***What Made It Into Law: Health Provisions of the One Big Beautiful Bill***, Paragon Health Institute, July 22, 2025.

174 **Ohio's Medicaid Eligibility Determination Process**, Ohio Auditor of State press release, November 19, 2020.

175 Davis Liang, Michael Oberst, Chenhao Tan, and Zachary C. Lipton, ***Toward Hallucination-Free AI-Generated Clinical Notes***, Abridge, August 19, 2025.

176 **Customer Stories**, Abridge (last visited, July 24, 2026).

177 **CHRISTUS Health Reduces Cognitive Load On Clinicians By 78% With Abridge**, Abridge, June 13, 2024.

178 Staci J. Wendt, Catherine T. Dinh, Michael Sutcliffe, Kyle Jones, James M. Scanlan, and J. Scott Smitherman, "**Deploying ambient clinical intelligence to improve care: A research article assessing the impact of nuance DAX on documentation burden and burnout**," *Future Healthcare Journal*, Volume 12, Issue 3 (June 2025).

179 Meenesh Bhimani, MD, **Safety in Action**, Hippocratic AI, October 1, 2025.

180 **Office of Artificial Intelligence Policy**, Utah Department of Commerce (last visited, July 24, 2026).

Healthier Ohio (*continued*)

181 Giles Bruce, **How University of Utah Health physicians fell in love with AI**, Becker's Hospital Review, June 21, 2024.

182 Shahed Al-Haque, Vipul Khanna, Suman Mandal, Mahi Rayasam, and Pooja Singh, ***AI ushers in next-gen prior authorization in healthcare***, McKinsey & Company, April 19, 2022.

183 Richard Payerchin, **Physicians spend 4.5 hours a day on electronic health records**, Medical Economics, April 21, 2022.

184 Roger Collier, "**Electronic health records contributing to physician burnout**," *Canadian Medical Association Journal*, Volume 189, Issue 45 (November 2017) p. E1405-E1406.

185 Jessica L. Howe, Katharine T. Adams, A. Zachary Hettinger M.D., and Raj M. Ratwani, Ph.D., "**Electronic Health Record Usability Issues and Potential Contribution to Patient Harm**," *JAMA*, Volume 319, Issue 12 (March 2018) p. 1,276-1,278.

186 **Mobile accessibility saves time and money at Hand Surgery Associates**, DocBuddy (last visited, July 24, 2026).

187 Kevin Pearlman, M.D., Wen Wan, Ph.D., Sachin Shah, M.D., and Neda Laiteerapong, M.D., "**Use of an AI Scribe and Electronic Health Record Efficiency**," *JAMA Network Open*, Volume 8, Issue 10 (October 2025) p. E2537000.

188 **State law chart: Nurse Practitioner Practice Authority**, American Medical Association, 2017; and Krista Kano, **New bill allows independent practice for APRNs**, Gongwer Ohio, October 10, 2025.

189 **Ohio Revised Code 4723.431 (2025)**.

190 **H.B. 508**, 136th General Assembly (Ohio 2025).

191 Gina M. Oliver, Ph.D., Lila Pennington, Sara Revelle, and Marilyn Rantz, Ph.D., "**Impact of nurse practitioners on health outcomes of Medicare and Medicaid patients**," *Nursing Outlook*, Volume 62, Issue 6 (July 2014) p. 440-447.

192 ***Ohio: Projecting Primary Care Physician Workforce***, The Robert Graham Center (last visited, July 24, 2026).

193 **H.B. 182**, 65th Legislature (Idaho 2019).

194 **S.B. 230**, 136th General Assembly (Ohio 2025); and **H.B. 629**, 136th General Assembly (Ohio 2025).

195 *Ibid.*

196 **Study: Pharmacists most likely to catch medication errors**, Drug Topics, March 9, 2009.

197 Lucas Berenbrok, Shangbin Tang, Nico Gabriel, Jingchuan Guo, Nasser Sharareh, Nimish Patel, Sean Dickson, and Inmaculada Hernandez, "**Access to community pharmacies: A nationwide geographic information systems cross-sectional analysis**," *Journal of the American Pharmacists Association*, Volume 62, Issue 6 (July 2022) p. 1,816-1,822.

198 **Pharmacist Prescribing: Test & Treat**, National Alliance of State Pharmacy Associations, July 7, 2026.

199 Zoe Caplan, **U.S. Older Population Grew From 2010 to 2020 at Fastest Rate Since 1880 to 1890**, U.S. Census Bureau, May 25, 2023; and Stefan De Hert, "**Burnout in Healthcare Workers: Prevalence, Impact and Preventative Strategies**," *Local and Regional Anesthesia,* Volume 13 (October 2020) p. 171-183.

200 **Ohio Administrative Code 4725-25-01 (2023)**.

201 **H.B. 123**, 130th General Assembly (Ohio 2014).

Healthier Ohio (*continued*)

202 **Medicare Telemedicine Health Care Provider Fact Sheet**, Centers for Medicare & Medicaid Services, U.S. Department of Health and Human Services, March 17, 2020.

203 **H.B. 122**, 134th General Assembly (Ohio 2022).

204 **Ohio Administrative Code 4734-8-10 (2023)**.

205 Alpana Garg, Sachin Goyal, Rohit Thati, and Neelima Thati, "**Implementation of Telemedicine in a Tertiary Hospital–Based Ambulatory Practice in Detroit During the COVID-19 Pandemic: Observational Study**," *JMIR Public Health and Surveillance,* Volume 7, Issue 1 (January 2021).

206 Josh Archambault, **Is It Safe to Access Telehealth from a Provider Out-Of-State?**, Forbes, March 30, 2023.

207 **S.B. 24-141**, 75th General Assembly (Colorado 2021).

208 **Participating States**, Interstate Medical Licensure Compact (last visited, July 24, 2026).

209 Josh Archambault, ***State Policy Agenda for Telehealth Innovation***, Cicero Institute and Pioneer Institute, February 2025.

210 Jeanna Vazquez, **Study Finds Virtual Clinics Lower Hospital Readmissions**, UC San Diego Health, September 24, 2025; and Joel Streed, **COVID-19 remote patient monitoring study suggests improved outcomes, lower costs**, Mayo Clinic News Network, December 6, 2022.

211 Jonathan Wolfson, Lawson Mansell, and Katherine Hall, ***Implementing New Licensing Pathways That Work For International Doctors And American Patients***, Niskanen Center, December 2025.

212 *Ibid.*

213 **News and Events**, Office of Geriatrics and Gerontology, The Ohio State University College of Medicine (last visited, July 20, 2026).

214 Taylor Shuman and Linda Schlenker, **Best Medical Alert Watches of 2026, Tested and Reviewed**, SeniorLiving.org, April 16, 2026.

215 John R. Delaney, **WellCare Today Samsung Galaxy LTE Smartwatch With HealthAssist Review: Stylish, Durable, and Potentially Life-Saving**, PCMag.com, February 10, 2026; Mohmmad Arif Shaik, Fahim Islam Anik, Mehedi Hasan, Sumit Chakravarty, Ph.D., Mary Dioise Ramos, R.N., Ph.D., Mohammad Ashiqur Rahman, Ph.D., Sheikh Iqbal Ahamed, Ph.D., and Nazmus Sakib, Ph.D., "**Advancing Remote Monitoring for Patients With Alzheimer Disease and Related Dementias: Systematic Review**," *JMIR Aging*, Volume 8 (May 2025); and Mandy French, **Wearable Trackers May Help Detect Depression Relapse Before It Occurs**, Healthline, February 16, 2026.

216 **Pill Dispensers With Alarms: All You Need to Know**, Hero Health (last visited, July 24, 2026).

217 Sheena Vasani, **ElliQ is a surprisingly helpful companion robot for older adults**, The Verge, May 17, 2026.

218 ***Report on the Study of the Acute Hospital Care at Home Initiative***, Centers for Medicare & Medicaid Services, U.S. Department of Health and Human Services, September 2024.

219 Thomas Waldrop and Lex Brierley, ***State Reference Pricing Can Lower Health Care Costs Equitably***, The Century Foundation, August 13, 2024.

220 ***Don't Wait for Washington***, edited by Brian C. Blase, Ph.D., Paragon Health Institute, 2021.

221 Thomas Waldrop and Lex Brierley, ***State Reference Pricing Can Lower Health Care Costs Equitably***, The Century Foundation, August 13, 2024.

Healthier Ohio (*continued*)

222 James C. Robinson and Timothy T. Brown, "**Increases in consumer cost sharing redirect patient volumes and reduce hospital prices for orthopedic surgery**," *Health Affairs*, Volume 32, Issue 8 (August 2013) p. 1,392-1,397.

223 *Ibid.*

224 Chapin White and Megan Eguchi, ***Reference Pricing: A Small Piece of the Health Care Prize and Quality Puzzle***, National Institute for Healthcare Reform, October 2014.

225 AnneMarie Schieber, **Ohio Becomes First State to Require Hospitals to Publish Prices**, The Heartland Institute, February 17, 2025.

226 **Ohio Revised Code 3727.32 (2025)**.

227 AnneMarie Schieber, **Ohio Becomes First State to Require Hospitals to Publish Prices**, The Heartland Institute, February 17, 2025.

Safer Ohio

228 Christy Visher, Sara Debus, and Jennifer Yahner, ***Employment after Prison: A Longitudinal Study of Releasees in Three States***, Urban Institute Justice Policy Center, October 2008.

229 Kimberly Burrowes, **Can Housing Interventions Reduce Incarceration and Recidivism**?, Shelterforce, March 9, 2020.

230 **Public Safety**, BuckeyeInstitute.org (last visited, March 11, 2026).

231 ***Justice Reinvestment in Ohio Reducing Recidivism Through Treatment***, Council of State Governments Justice Center, February 2021.

232 Ohio Criminal Sentencing Commission, ***2025 Monitoring Sentencing Reform Report***, Ohio Supreme Court, April 2025.

233 *Ibid.*

234 Christy Visher, Sara Debus, and Jennifer Yahner, ***Employment after Prison: A Longitudinal Study of Releasees in Three States***, Urban Institute Justice Policy Center, October 2008.

235 Grant Duwe and Makada Henry-Nickie, **A better path forward for criminal justice: Training and employment for correctional populations**, Brookings, April 2021.

236 **Certificate of Qualification for Housing**, DRC.Ohio.gov (last visited, April 30, 2026).

237 **Certificate of Qualification for Employment**, DRC.Ohio.gov (last visited, April 30, 2026).

238 Alex M. Certo, legal fellow, The Buckeye Institute, **Strengthening Ohio's Criminal Justice System**, Interested Party Testimony before the Ohio House Judiciary Committee on Ohio House Bill 5, April 2, 2025.

239 **Clean Slate Initiative**, ACCE.org (last visited, April 30, 2026).

240 **Clean Slate in the States**, CleanSlateInitiative.org (last visited, April 30, 2026).

241 Beth Hustedt, JD, MA, Kristin Bechtel, PhD, and Pamela K Lattimore, PhD, **Understanding the Intent and Impact of State-Initiated Record Clearing Policies**, *The Ohio State Journal of Law*, Volume 22, Issue 2, p. 219-233.

242 **Public Safety**, BuckeyeInstitute.org (last visited, March 11, 2026).

243 **Ohio Revised Code Section 5166.50 (2025)**.

Accountable Ohio

244 **State Economic Snapshot - Ohio**, Census.gov (last visited, May 4, 2026).

245 **Who Can Tax You: The Root Cause of Rising Property Taxes**, The Buckeye Institute (last visited, May 5, 2026).

246 Greg R. Lawson, ***Joining Forces: Rethinking Ohio's Government Structure***, The Buckeye Institute, October 3, 2011.

247 **Buckeye Institute Recommended Policies to Lower Property Taxes Signed into Law**, The Buckeye Institute press release, December 19, 2025.

248 Scott Drenkard, **Cleveland Considers Hike to the Worst Municipal Income Tax System in the Country**, The Tax Foundation, February 11, 2016.

249 Greg R. Lawson, senior research fellow, The Buckeye Institute, **Interested Party Testimony** on Ohio House Bill 413 before the Ohio House Technology and Innovation Committee, October 28, 2025.

250 **About Us**, JobsOhio.com (last visited, May 1, 2026).

251 Dave Yost and Robert Alt, **Link to OSU president scandal shows JobsOhio festers in darkness**, *The Columbus Dispatch,* April 8, 2026.

252 **Tax Expenditure Report- Fiscal Years 2026/2027**, Tax.Ohio.gov (last visited, May 4, 2026).

253 Greg R. Lawson, Rea S. Hederman, Jr., and Andrew J. Geisler, ***Sustainable Ohio: How to Fund Ohio's Cities in the 21st Century***, The Buckeye Institute, January 24, 2022.

254 Larry Berkson, **Unified Court Systems: A Ranking of States**, *The Justice Systems Journal,* Volume 3, No. 3 (Spring 1978), p. 264-280.

255 Greg R. Lawson, senior research fellow, The Buckeye Institute, **Testimony to the Property Tax Reform Working Group**, September 18, 2025.

256 Greg R. Lawson, ***Local Government Funding Reform: Cost-Saving Alternatives to State Revenue Sharing***, The Buckeye Institute, March 7, 2019.

257 Greg R. Lawson, ***Joining Forces: Rethinking Ohio's Government Structure***, The Buckeye Institute, October 3, 2011.

258 **House Bill 331 of the 135th General Assembly**, Legislature.Ohio.gov (last visited, February 27, 2026).

259 **Ohio County Commissioners Handbook**, Chapter 23: The Local Government Fund (LGF), CCAO.org (last visited, February 26, 2026).

260 Scott Drenkard, **Cleveland Considers Hike to the Worst Municipal Income Tax System in the Country**, The Tax Foundation, February 11, 2016.

261 **Salaries and Earnings**, HR.OSU.edu (last visited, May 5, 2026).

262 **Salary Database**, Ohio.edu (last visited, May 5, 2026).

263 *Ibid.*

264 **Welcome to the eLicense Ohio Professional Licensure System**, eLicense.Ohio.gov (last visited, May 13, 2026).

Accountable Ohio (*continued*)

265 **Virginia Permit Transparency**, Virginia Department of Environmental Quality (accessed March 2, 2026).

266 See, **JobsOhio Amended/Restated Articles**, OhioSOS.gov (last visited, May 1, 2026) and **JobsOhio Organization Details**, OhioAGO.gov (last visited, May 1, 2026).

267 Jeremy Pelzer, **JobsOhio locks down state liquor profits through 2053 despite bipartisan criticism**, Cleveland.com, February 12, 2025.

268 **Ohio Revised Code Section 187.04 (2013)**.

269 **Ohio Revised Code Section 187.01 (2013)**.

270 James Madison, ***Federalist No. 51***, Library of Congress, February 8, 1788.

271 **Tax Expenditure Report - Fiscal Years 2026/2027**, Tax.Ohio.gov (last visited, May 4, 2026).

272 Greg R. Lawson, ***2025 Piglet Book***, The Buckeye Institute, March 20, 2025.

273 **Tax Increment Financing**, Development.Ohio.gov (last visited, May 5, 2026).

274 Greg R. Lawson, Rea S. Hederman, Jr., and Andrew J. Geisler, ***Sustainable Ohio: How to Fund Ohio's Cities in the 21st Century***, The Buckeye Institute, January 24, 2022.

275 *Ibid.*

276 *Ibid.*

277 See, John Charles Bradbury, Dennis Coates, and Brad R. Humphreys, "**The impact of professional sports franchises and venues on local economies: A comprehensive survey**, *Journal of Economic Surveys,* Volume 37, Issue 4 (September 2023) p. 1,389-1,431; Adam Hoffer, Jospeh Johns, Craig Depken, ***Taxpayers Shoulder a Heavy Burden for Sports Stadium Subsidies***, The Tax Foundation, October 3, 2024; and Dennis Coates, ***Growth Effects of Sports Franchises, Stadiums, and Arenas: 15 Years Later***, Mercatus Center, October 20, 2015.

278 Clay LePard, **$600 million Browns stadium deal sends Ohioans running to reclaim missing money**, News5Cleveland.com, August 26, 2025.

279 Matt Cole, **Fiduciary Duties of Public Pension Systems and Registered Investment Advisors**, CorpGov.Law.Harvard.edu, March 1, 2023.

280 Adam Schwiebert, ***Hanging by a Thread***, The Buckeye Institute, December 5, 2011.

281 Matt Cole, **Fiduciary Duties of Public Pension Systems and Registered Investment Advisors**, CorpGov.Law.Harvard.edu, March 1, 2023.

282 **Ohio Twelfth District Court of Appeals**, 12thDCA.com (last visited, March 12, 2026).

283 **Odyssey Case Management System**, IN.gov (last visited, March 12, 2026).

284 **Guiding Principles for Kentucky's New Trial Case Management System**, KYCourts.gov (last visited, March 12, 2026).

285 **Case Management System**, Courts.Michigan.gov (last visited, March 12, 2026).

Accountable Ohio (*continued*)

286 **The Unified Judicial System of Pennsylvania**, PACourts.us (last visited, March 12, 2026).

287 **FAQ - Introduction to CourtPlus, E-File, & Vault**, CourtsWV.gov (last visited, March 12, 2026).

WHAT OTHERS ARE SAYING

"During my 16 years as a leader in state government, **The Buckeye Institute** never failed to produce high-quality work and innovative ideas. This document ranges from the reachable to the ambitious, but engaging with these ideas is the way forward."

Dave Yost
Former Ohio Attorney General

"**The Buckeye Institute** supports smart energy policy that can help improve affordability for everyday Ohioans while empowering America to stay on top in global competition. Policy decisions are critical on issues like permitting reform to keep costs down for residents while also ensuring that the state has enough energy to reclaim its spot at the center of the American economy."

Congressman Troy Balderson (OH-12)

"Ohio has made tremendous progress cutting taxes, now getting down to one of the lowest flat income tax rates in the nation. This would not have been possible without the work of **The Buckeye Institute**. Their great research shows how much the economy will boom when Ohio finishes the job and eliminates the income tax."

Grover Norquist
President
Americans for Tax Reform

"**The Buckeye Institute** has long been a leader on key policy issues important to the future of our state. Building on school choice, high standards, and refocusing education resources to make sure we are investing in students, are a critical opportunity for our next governor."

Rabbi Eric "Yitz" Frank
President
School Choice Ohio

"Ohio has an opportunity to lead on health care reform by protecting Medicaid for those who truly need it while removing government barriers that restrict access to affordable care. **The Buckeye Plan** offers a practical reform agenda that includes strengthening Medicaid eligibility and program integrity, implementing work requirements for able-bodied adults, expanding the number of healthcare professionals, and embracing innovations that can improve care and lower costs."

Dr. Brian Blase
President
The Paragon Institute

"We've all heard the expression 'one size does not fit all.' We like variety in our choice of restaurants, cars, and music. Education is no different. What works for one child may not work for another. Ohio has been a leader in giving parents a choice in their child's education. With test scores declining nationwide, parents need choice for their kids more than ever, and **The Buckeye Institute** is key to making that happen."

Dan Peters
President
The Lovett and Ruth Peters Foundation

"If Ohio policy makers would read **The Buckeye Plan**, we would increase economic growth from lower and better taxes, universities that promote rather than detract from more prosperity, and other much-needed changes."

Dr. Richard Vedder
Distinguished Professor Emeritus
of Economics
Ohio University

"**The Buckeye Institute** has long been an indispensable voice in Ohio's education policy conversations because of its willingness to ask the hard questions about what is working—and just as importantly, what isn't. That commitment to rigorous, honest analysis has made Buckeye a trusted and influential force in advancing better outcomes for Ohio students."

Chad Aldis
Vice President for Ohio Policy
Thomas B. Fordham Institute

"For too long, the measure of success in Ohio has been how we compare to the rest of the Midwest. Our ambition should be much greater: to make Ohio #1 in the nation. Getting there will require a new generation of transformational reforms that empower families, reward work, unleash entrepreneurs, and challenge outdated systems. That is the promise of a bolder, better Buckeye State and the kind of policy leadership **The Buckeye Institute** continues to bring to Ohio."

Donovan O'Neil
State Director
Americans for Prosperity-Ohio

ABOUT THE AUTHORS



Robert Alt

President & Chief Executive Officer

Robert Alt is the president and chief executive officer of The Buckeye Institute, where he has catalyzed exponential growth in the organization's staff, budget, and impact since taking its helm in 2012.

Alt is a distinguished scholar and attorney with particular expertise in constitutional law, legal policy, criminal justice/public safety, and national security. He previously worked for former U.S. Attorney General Edwin Meese III and—prior to that role—spent five months in Iraq as an embedded war correspondent.

He taught national security law, criminal law, and legislation at Case Western Reserve University School of Law, as well as constitutional law and political parties and interest groups at Ashland University.

Alt earned his Doctor of Law degree from The University of Chicago Law School and his Bachelor of Arts *magna cum laude* in philosophy and political science from Azusa Pacific University. An accomplished high-altitude mountaineer, Alt has climbed the famed Seven Summits of the World including Mount Everest.



Rea S. Hederman Jr.

Executive Director of the Economic Research Center & Vice President of Policy

Rea S. Hederman Jr. is the executive director of the Economic Research Center and vice president of policy at The Buckeye Institute, where he oversees research and policy initiatives. A recognized expert in healthcare and tax policy, Hederman has published numerous works on returning healthcare power to the states and reforming tax systems to promote economic growth. Before joining Buckeye, he was a founding member and director at the Center for Data Analysis, where he led economic modeling and statistical analysis.

Hederman holds a Master of Public Policy degree from Georgetown University and a Bachelor of Arts from the University of Virginia.



Greg R. Lawson

Senior Research Fellow

Greg R. Lawson is a senior research fellow at The Buckeye Institute, where he serves as a liaison to state policymakers, advocates for free-market solutions, and frequently testifies before legislative committees.

With nearly 20 years of experience and expertise in state and local government, Lawson is a recognized expert in education policy, local government, occupational licensing, and Ohio's budget. Lawson is a sought-after speaker and has contributed to numerous major publications, providing insights on policy and the political landscape in Ohio.



Alex M. Certo

Senior Associate Legal Fellow

Alex M. Certo is a senior associate legal fellow at The Buckeye Institute, where he supports public-interest litigation and promotes effective public policy. His legal experience includes externships at the Supreme Court of Ohio and the Allegheny County District Attorney's Office, as well as a clerkship specializing in workers' compensation litigation.

Certo earned his bachelor's degree from Slippery Rock University and his Juris Doctor (magna cum laude) from Capital University Law School.



Aswin Prabhakar

Economic Research Analyst

Aswin Prabhakar is an economic research analyst at The Buckeye Institute, specializing in Ohio's energy, innovation, and tax policies and their economic consequences. He holds a master's in economics from George Mason University, with an integrated master's degree in development studies from IIT Madras.



Sai C. Martha

Economic Research Analyst

Sai C. Martha is an economic research analyst at The Buckeye Institute, where he conducts research on labor markets, public finance, tax policy, and energy policy to inform policymakers about the effects of state and federal policies on economic growth and fiscal stability. He holds a master's degree in applied econometrics and data analytics, with a focus on labor economics and fiscal policy, and his thesis examined the impact of government size on economic growth and income distribution.



Donavan Rees Lingerfelt

Economic Research Assistant

Donavan Rees Lingerfelt is an economic research assistant at The Buckeye Institute, focusing on Ohio's healthcare and tax policy. Lingerfelt holds a master's in economics from George Mason University and a bachelor's from Georgia College & State University.



The Buckeye Plan: Powering Ohio's Climb to the Top

Copyright © 2026 The Buckeye Institute. All rights reserved.

Portions of this work may be reproduced and/or translated for non-commercial purposes, provided The Buckeye Institute is acknowledged as the source of the material. Image credits: Cover, Joseph Sohm/Shutterstock; Prosperous Ohio, iStock/kieferpix; Powered Ohio, iStock/Peshkova; Educated Ohio, iStock/monkeybusinessimages; Healthier Ohio, iStock/David Gyung; Safer Ohio and Accountable Ohio, iStock/artisteer.



THE BUCKEYE INSTITUTE

(614) 224-4422 | BuckeyeInstitute.org

The Buckeye Institute is a nonpartisan, nonprofit, and tax-exempt organization, as defined by section 501(c)(3) of the Internal Revenue code. As such, it relies on support from individuals, corporations, and foundations that share a commitment to individual liberty, free enterprise, personal responsibility, and limited government. The Buckeye Institute does not seek or accept government funding.