THE OHIO GENERAL ASSEMBLY
JOINT LEGISLATIVE ETHICS COMMITTEE
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
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MEMORANDUM

To:	**All Interested Parties**
From:	Office of the Legislative Inspector General
Date:	September 11, 2026
RE:	***Reporting Requirements for Expenditures Made for the Benefit of a Member-Elect***

Legislative Agents (lobbyists) and their employers are **not** required to report expenditures made for the benefit of a Member-Elect[1] on their Activity & Expenditure Reports if the expenditures were made prior to the Member-Elect taking the oath of office. **However, the Member-Elect may be required to disclose the source of a gift(s), meals, food or beverages, and travel on the 2026 financial disclosure statement to be filed in 2027.**

Members of the General Assembly are required to file a financial disclosure statement each year disclosing among other things: gifts, meals, food and beverages, and official travel. In non-election years, financial disclosure statements are filed by May 15th and reflect activities from the previous calendar year. Therefore, Members and Members-Elect will report things of value received this calendar year (2026) on the financial disclosure statement to be filed in 2027.

Official Travel - FDS Section 8

Members must report the source and amount of travel expenses incurred in connection with official duties on their financial disclosure statement. Although Members of the General Assembly are generally prohibited from accepting travel expenses from a legislative agent[2], this prohibition is not triggered until the Member-Elect takes the oath of office. However, a Member-Elect must still refrain from accepting anything of such value as to create a substantial and improper influence upon the Member-Elect.

Travel expenses incurred after the November 3, 2026 General Election that would not have been provided **but-for** the individual's status as a Member-Elect are considered official travel and should be reported in Section 8 - Travel on the Member-Elect's 2026 financial disclosure statement.[3] Expenses for travel incurred prior to the November 3, 2026 General Election are not considered official travel; therefore, these expenses are not reportable under

[1] For purposes of this memorandum, a Member-Elect is defined as an individual who was not a Member of the 136th General Assembly.
[2] See, JLCE 5(B)(1) and R.C. 102.031(C)(1)
[3] Under R.C. 102.02(A)(2)(h) Members and Members-Elect need not report travel for expenses to meetings and conventions of a national or state organization to which any state agency or political subdivision pays membership dues.

Section 8 - Travel.[4] However, although a Member-Elect is not required to report travel expenses received prior to the November 3, 2026 General Election under Section 8 - Travel, a Member-Elect who accepts expenses for travel incurred at any point in 2026 valued at more than $75 ($25 if from a legislative agent) must disclose the source of the travel expenses in Section 9 - Gifts.[5]

Gifts - FDS Section 9

Members and Members-Elect are required to disclose the source of a gift or gifts from any person, entity, or organization that, when aggregated per calendar year, exceeds $75 ($25 if received from a legislative agent). Although a Member-Elect who accepts a gift from a legislative agent or the employer of a legislative agent is not a reportable individual for purposes of the legislative agent's or employer's 2064 Activity & Expenditure Reports, the Member-Elect may be required to report the source of the gift(s) in Section 9 – Gifts.

Meals, Food & Beverages - FDS Section 10

Members are required to disclose in Section 10 Meals, Food and Beverages on the financial disclosure statement, the source of all meals, food and beverages incurred in connection with official duties, where the value exceeds $100 aggregated per calendar year. Meals and beverages accepted by a Member-Elect prior to the November 3, 2026 General Election are not considered received in connection with official duties. However, expenses for meals, food and beverages incurred after the November 3, 2026 General Election that would not have been provided **but-for** the individual's status as a Member-Elect are considered received in connection with official duties and accrue towards the $100 financial disclosure statement reporting threshold in Section 10 Meals, Food and Beverages.[6]

[4] Should a Member-Elect have held a position in 2026 for which they were required to file a financial disclosure statement they may be required to also disclose travel received in connection with their official duties for that position.
[5] R.C. 102.02(A)(2)(g).
[6] Should a Member-Elect have held a position in 2026 for which they were required to file a financial disclosure statement they may also be required to disclose meals, food and beverages received in connection with their official duties for that position.