



Lynda J. Jacobsen

*Bill Analysis*  
Legislative Service Commission

## **H.B. 268**

123rd General Assembly  
(As Introduced)

**Reps. Krebs, Bender, Boyd, DePiero, Evans, Gardner, Grendell, Haines, Hartnett, Jolivette, Jones, Mottley, O'Brien, Olman, Opfer, Padgett, Peterson, Pringle, Sullivan, Taylor, Terwilleger, Van Vyven**

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### **BILL SUMMARY**

- Modifies the ballot language for school district income tax proposals when the proposals are to renew expiring income taxes by specifying that the proposed tax is a renewal.
- Permits a board of education, in adopting a resolution for the levy of an income tax, to specify that the proposed tax is to renew a tax expiring in the same year.

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### **CONTENT AND OPERATION**

#### **Current law**

Under current law, the ballot form for school district income tax proposals includes the proposed rate of taxation, the school district by which the tax will be imposed, the time period for which the tax will be levied, the date the tax will take effect, and the purpose of the tax. The ballot form is not required to distinguish between proposals for *new* income taxes and proposals that would *renew* current income taxes. (Sec. 5748.03.)

Similarly, resolutions adopted by a board of education to propose a school district income tax currently are not required to specify if the proposed tax would be an additional tax or would renew an expiring tax (sec. 5748.02(B)(1)).

#### **Operation of the bill**

Under the bill, the ballot form for school district income taxes must be changed to reflect whether the proposed tax is a new tax or renews an expiring tax. If the proposed school district income tax renews an expiring tax rather than imposes a new tax, the ballot must specify that the tax renews an expiring tax after

stating the name of the school district that will impose the tax and prior to stating the time period for which the tax will be levied. The specification of the renewal of the expiring tax must include a statement of the last year the existing tax may be levied. (Sec. 5748.03.)

In addition, under the bill, a board of education, in adopting a resolution proposing the levy of an income tax for school district purposes, may specify that the proposed tax renews a tax expiring in the same year that the proposal is submitted to the electors and is not an additional income tax (sec. 5748.02(B)(1)).

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## COMMENT

Section 5748.02 of the Revised Code, as it appears in the bill, is incomplete since a portion of existing law is missing from the printed copy. The text was inadvertently omitted in the processing of the bill to the "As Introduced" version. The missing text, which was originally located at the bottom of the first page of the bill, was moved off of the first page by the insertion of the sponsor names. As only the first page of the bill was apparently reprinted after the addition of sponsor names, text that was moved off of the first page of the bill was omitted. The correct text, however, appears in computerized copies of the bill and will be reflected in the printing of any future versions. Thus, no corrective amendment is required for the bill to accurately reflect existing law.

In order to read the bill as intended, and as reflected by existing law, in division (A)(2) of section 5748.02 of the Revised Code, between lines 45 and 47 of the bill, the following should be inserted:

"Within ten days of receiving the copy of the board's"

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## HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	03-23-99	p. 346

H0268-I.123/jc

