

Department of Taxation

General Revenue Fund

GRF 110321 Operating Expenses

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$84,875,363	\$87,936,509	\$80,658,619	\$80,279,192	\$73,500,000	\$73,550,000
	3.6%	-8.3%	-0.5%	-8.4%	0.1%

Source: General Revenue Fund

Legal Basis: ORC 5703; Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This line item pays for personal service, maintenance, and equipment expenses of the Department of Taxation that are not offset by specific revenue sources.

GRF 110404 Tobacco Settlement Enforcement

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$0	\$225,473	\$109,844	\$204,245	\$200,000	\$200,000
	N/A	-51.3%	85.9%	-2.1%	0.0%

Source: General Revenue Fund

Legal Basis: Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A. (originally established under Section 405.10 of Am. Sub. H.B. 119 of the 127th G.A.)

Purpose: This line item is used to pay costs incurred by the Department of Taxation to enforce cigarette tax laws. The Department of Taxation also provides assistance to the Attorney General's office on non-compliance and enforcement of the Tobacco Master Settlement Agreement.

GRF 110412 Child Support Administration

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$14,508	\$9,566	\$15,880	\$4,000	\$15,804	\$15,804
	-34.1%	66.0%	-74.8%	295.1%	0.0%

Source: General Revenue Fund

Legal Basis: Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A. (originally established by Sub. S.B. 80 of the 116th G.A.)

Purpose: This line item covers costs involved in matching persons delinquent in child support payments with taxpayers owed an Ohio income tax refund. If such a person is owed a refund, the refund can then be turned over to the Ohio Department of Job and Family Services to be used for child support.

Department of Taxation

GRF 110901 Property Tax Allocation - Taxation

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$496,613,219	\$550,587,411	\$633,376,601	\$622,245,938	\$610,900,000	\$616,000,000
	10.9%	15.0%	-1.8%	-1.8%	0.8%

Source: General Revenue Fund

Legal Basis: ORC 319.302 and 323.151 through 323.157; Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This line item is used to reimburse local governments other than school districts for losses incurred as a result of the 10% and 2.5% "rollback" reductions in real and manufactured home property taxes and as a result of the "homestead exemption" reductions in taxes. School district property tax losses due to these programs are reimbursed through line item 200901 in the Department of Education.

Am. Sub. H.B. 66 of the 126th G.A. changed the rollback program. For real property used in a business activity, as defined in the bill, the 10% rollback of real property taxes was eliminated beginning in tax year 2005. Under previous law, all real property tax bills were reduced by credits equal to 10% of taxes charged. Types of real property still eligible for the rollback include those used for farming; leasing property for farming; occupying, holding, or leasing property improved with one-, two-, or three-family dwellings; or holding vacant land that the county auditor determines will be used for these purposes.

Owner-occupants of residential real property are eligible for an additional 2.5% tax reduction for those primary residences.

The homestead exemption is an exemption from real property taxation on the first \$25,000 of a home's market value for owner-occupants who are eligible who are (1) age 65 or older, or (2) permanently and totally disabled.

Department of Taxation

GRF 110906 Tangible Tax Exemption - Taxation

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$8,965,004	\$4,482,502	\$0	\$0	\$0	\$0
	-50.0%	-100%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by ORC 5709.01)

Purpose: This line item was used to reimburse local governments other than school districts for losses incurred as a result of the creation of the \$10,000 tangible property tax exemption (the "small business" exemption). Am. Sub. H.B. 66 of the 126th General Assembly accelerated the phase-out of this reimbursement to local governments, with no payments to be made after FY 2009.

General Services Fund Group

2250 110626 Enforcement

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$11,161	\$96,739	\$0	\$0	\$0	\$0
	766.7%	-100%	N/A	N/A	N/A

Source: General Services Fund Group: Revenues from settlements through the court systems distributed to the Department of Taxation's Enforcement Division as a result of forfeitures

Legal Basis: As needed line item; ORC 2981.13

Purpose: All moneys in the fund are used by the Department of Taxation only for law enforcement purposes as specified in ORC 2981.13.

2280 110628 Tax Reform System Implementation

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$528,211	\$0	\$4,486,170	\$12,711,783	\$13,638,008	\$13,642,176
	-100%	N/A	183.4%	7.3%	0.0%

Source: General Services Fund Group: Revenue starting in FY 2010 is from a 0.85% administrative fee on commercial activity tax collections; prior to FY 2009, Fund 2280 held only one-time money consisting of residual cash balances from other funds that were transferred in

Legal Basis: ORC 5751.20(B); Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This line item provides funding to defray costs of administering the Commercial Activity Tax and of implementing tax reform.

Department of Taxation

4330 110602 Tape File Account

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$110,318	\$72,178	\$57,492	\$99,425	\$197,802	\$197,878
	-34.6%	-20.3%	72.9%	98.9%	0.0%

Source: General Services Fund Group: Fees charged to local governments for tax-related computer services and data

Legal Basis: ORC 5703.41 and 5747.18; Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A. (originally established by Controlling Board in 1972)

Purpose: The Department provides computer listings of the names and addresses of taxpayers in local taxing districts (but does not share financial information on taxpayers). The fees for this service are established by the Department's own computer personnel, based on their time and the costs involved in producing the lists. Revenues are also used to maintain and replace computer equipment and for computer programming for this purpose.

5AP0 110632 Discovery Project

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$0	\$1,077,497	\$5,356,281	\$6,191,457	\$2,445,799	\$2,445,657
	N/A	397.1%	15.6%	-60.5%	0.0%

Source: General Services Fund Group: Transfer from GRF

Legal Basis: ORC 5703.82 (originally established by Am. Sub. H.B. 562 of the 127th G.A.)

Purpose: The Department of Taxation's costs associated with the Discovery Project are paid from this fund. The Discovery Project uses a data warehouse to improve discovery of tax non-filers and non-compliance with tax laws.

5BQ0 110629 Commercial Activity Tax Administration

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$5,940,050	\$5,724,501	\$103,506	\$0	\$0	\$0
	-3.6%	-98.2%	-100%	N/A	N/A

Source: General Services Fund Group: Fees charged to Commercial Activity Tax (CAT) taxpayers.

Legal Basis: Discontinued line item (originally established by Am. Sub. H.B. 66 of the 126th G.A.)

Purpose: This line item previously paid for the implementation and ongoing administration of the CAT. These costs are now to be paid from the Tax Reform System Implementation Fund (Fund 2280).

Department of Taxation

5BW0 110630 Tax Amnesty Promotion and Administration

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$0	\$0	\$0	\$0	\$2,500,000	\$0
	N/A	N/A	N/A	N/A	-100%

Source: General Services Fund Group: Revenue transfer from GRF

Legal Basis: Sections 403.10, 403.20, and 757.40 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: Funds are to be used for promotion and administration of a tax amnesty program to be conducted from May 1, 2012, through June 15, 2012.

This appropriation item was previously used for promotion and administration of the 2006 tax amnesty program. Funding was by a transfer from the Budget Stabilization Fund.

5CZ0 110631 Vendor's License Application

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$126,850	\$121,950	\$132,775	\$185,025	\$250,000	\$250,000
	-3.9%	8.9%	39.4%	35.1%	0.0%

Source: General Services Fund Group: \$25 of vendor license registration fees collected on behalf of counties (prior to Am. Sub. H. B. 66 of the 126th General Assembly, county auditors collected this fee)

Legal Basis: ORC 5739.17(A)(3); Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A. (originally established in Am. Sub. H.B. 66 of the 126th General Assembly)

Purpose: The fund is used for deposits of vendor's license fees received by the Department of Taxation on behalf of county auditors. These fees are transmitted monthly from the fund to each county.

5N50 110605 Municipal Income Tax Administration

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$495,188	\$456,962	\$248,925	\$429,586	\$339,798	\$339,975
	-7.7%	-45.5%	72.6%	-20.9%	0.1%

Source: General Services Fund Group: 1.5 percent of collections of the municipal income tax on electric light and telephone and telecommunications companies

Legal Basis: ORC 5745.03(A); Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A. (originally established by Am. Sub. S.B. 287 of the 123rd G.A.)

Purpose: Money in this fund is used to cover the cost of administering the municipal income tax on electric light and telephone and telecommunications companies.

Department of Taxation

5N60 110618 Kilowatt Hour Tax Administration

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$96,999	\$151,916	\$21,961	\$22,747	\$150,000	\$150,000
	56.6%	-85.5%	3.6%	559.4%	0.0%

Source: General Services Fund Group: Annual fee of \$500 collected from large industrial firms that register with the Department of Taxation to pay the self-assessing purchasers' tax option of the kilowatt-hour tax

Legal Basis: ORC 5727.81; Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A. (originally established by Am. Sub. S.B. 3 of the 123rd G.A.)

Purpose: Administration of the kilowatt hour tax is paid from this fund.

5V80 110623 Property Tax Administration

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$14,120,683	\$12,912,296	\$11,177,596	\$10,222,148	\$12,195,733	\$12,099,303
	-8.6%	-13.4%	-8.5%	19.3%	-0.8%

Source: General Services Fund Group: 0.48% in FY 2011 and thereafter of the amount by which each parcel of real property listed on the general tax list and duplicate of real and public property for the preceding tax year was reduced pursuant to ORC 319.302; 0.951% in FY 2011 and thereafter of the amount of taxes levied against public utility personal property for the preceding tax year

Legal Basis: ORC 5703.80; Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: The Department's costs for administration of the public utility personal property tax, the dealers in intangibles tax, and real property tax equalization are paid from this fund. Administrative costs were formerly paid from the GRF. Am. Sub. H.B. 1 of the 128th G.A. increased percentages in ORC 5703.80, partially offsetting the decline in revenues to this fund resulting from phaseout of the tangible personal property tax on general business, from which a percentage was paid to this fund.

5W40 110625 Centralized Tax Filing and Payment

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$1,602,488	\$338,326	\$127,673	\$0	\$200,000	\$200,000
	-78.9%	-62.3%	-100%	N/A	0.0%

Source: General Services Fund Group: GRF transfer

Legal Basis: Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This money is used to pay for ongoing maintenance of the municipal tax electronic filing application operating on the Ohio Business Gateway electronic tax filing and payment system.

Department of Taxation

5W70 110627 Exempt Facility Administration

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$64,652	\$119,581	\$5,770	\$0	\$50,000	\$50,000
	85.0%	-95.2%	-100%	N/A	0.0%

Source: General Services Fund Group: Half of an application fee of 0.5% of the total exempt facility project cost, not to exceed \$2,000 per facility

Legal Basis: ORC 5709.212(A); Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: Revenues are used to pay Department of Taxation costs to administer laws pertaining to issuance of certificates for tax exemption of the following types of facilities: air pollution control, energy conversion, noise pollution control, solid waste energy conversion, thermal efficiency improvement, and industrial water pollution control.

Federal Special Revenue Fund Group

3J60 110601 Motor Fuel Compliance

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$25,000	\$0	\$0	\$0	\$0	\$0
	-100%	N/A	N/A	N/A	N/A

Source: Federal Special Revenue Fund Group: CFDA 20.205, Highway Planning and Construction

Legal Basis: As needed line item (originally established by Controlling Board in September 1992)

Purpose: Revenues offset expenses for the Department of Taxation in participating in the joint state-federal (IRS) "Fuel Tax Compliance Project." This money has been made available to the IRS and to states throughout the country for investigating and combating state and federal motor fuel tax evasion.

Department of Taxation

State Special Revenue Fund Group

4350 110607 Local Tax Administration

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$16,555,683	\$16,686,487	\$16,900,464	\$16,988,073	\$19,028,339	\$19,225,941
	0.8%	1.3%	0.5%	12.0%	1.0%

Source: State Special Revenue Fund Group: One percent of the proceeds from county permissive sales and use taxes and regional transit authority sales and use taxes

Legal Basis: ORC 5739.21(C) and 5741.03(B); Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: Department of Taxation costs of collecting and administering the county and regional transit authority sales and use taxes are paid from this line item.

4360 110608 Motor Vehicle Audit

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$1,196,373	\$1,085,153	\$731,379	\$878,059	\$1,474,081	\$1,474,353
	-9.3%	-32.6%	20.1%	67.9%	0.0%

Source: State Special Revenue Fund Group: \$0.25 charge levied against every motor vehicle certificate of title issued

Legal Basis: ORC 4505.09(B)(2)(c); Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: Funds from this line item are used by the Tax Commissioner to investigate sales and use tax returns filed for person to person motor vehicle sales, to enforce payment of sales and use taxes owed

Department of Taxation

4370 110606 Litter/Natural Resource Tax Administration

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$673,550	\$622,279	\$0	\$0	\$20,000	\$20,000
	-7.6%	-100%	N/A	N/A	0.0%

Source: State Special Revenue Fund Group: Up to 2.5% of the total amount contributed under the natural areas and preserves, nongame and endangered wildlife, and military injury relief checkoffs on the personal income tax return; beginning in FY 2012, contributions to the Ohio Historical Society Income Tax Contribution Fund are added to the income tax checkoff system and are a source of revenue to Fund 4370; the previous primary source of revenue to this fund, from the corporate franchise tax, was phased out effective FY 2010

Legal Basis: ORC 5747.113(D); Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A. (originally established by Am. Sub. H.B. 361 of the 113th G.A.)

Purpose: The Department of Taxation's costs of administering the income tax contribution system are paid from this line item. Previously, funds from this line item also covered the costs of collecting and administering the "Litter Tax" on corporations.

Department of Taxation

4380 110609 School District Income Tax

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$3,448,790	\$3,244,027	\$4,923,700	\$5,212,447	\$5,859,041	\$5,860,650
	-5.9%	51.8%	5.9%	12.4%	0.0%

Source: State Special Revenue Fund Group: 1.5 percent of school district income tax collections (see below)

Legal Basis: ORC 5747.03(C); Section 403.10 of Am. Sub. 153 of the 129th G.A.

Purpose: This fund is used to reimburse the Department of Taxation for expenses incurred in administering school district income taxes. Money remaining in the fund after such use is returned to the fund from which collections are distributed to school districts. The number of school districts with income taxes has been growing, to 181 as of January 2011, and collections have increased.

Through FY 1993, this line item received 3% of total school district income tax collections. Am. Sub. H.B. 152 of the 120th G.A. reduced the percentage of collections that the line item receives to 2.5% in FY 1994 and 2% in FY 1995. Am. Sub. H.B. 117 of the 121st G.A. again reduced the percentages to 1.75% in FY 1996 and 1.5% in FY 1997 and thereafter. These changes were made because the Department was not spending all the administrative money.

The original law authorizing the school district income tax went into effect in November, 1981. H.B. 291 of the 115th G.A. repealed the authority of any school district to enact a new income tax after August 2, 1983. At that time, only six districts used an income tax. One was repealed effective in 1987. Am. Sub. S.B. 28 of the 118th G.A. reauthorized new enactments of voter-approved school district income taxes.

Department of Taxation

4C60 110616 International Registration Plan

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$843,114	\$647,797	\$400,422	\$546,446	\$689,296	\$689,308
	-23.2%	-38.2%	36.5%	26.1%	0.0%

Source: State Special Revenue Fund Group: Revenues from truck and bus registration fees are deposited into the International Registration Plan Distribution Fund (Fund 7050 in the Revenue Distribution Fund Group); distributions are made from that fund to the International Registration Plan Auditing Fund (Fund 4C60)

Legal Basis: ORC 5703.12(B) and 4501.044; Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: Department of Taxation costs for audits of persons who have registered motor vehicles under the International Registration Plan (IRP) are paid from this line item. Am. Sub. H.B. 831 of the 118th G.A. required the Registrar of Motor Vehicles in Ohio to apply for membership in the IRP. The highway use tax (axle-mile tax) and the various commercial vehicle registration taxes imposed under prior law were replaced with a system of registration fees based on gross vehicle weight and a three cents per gallon fuel use surcharge for vehicles subject to the IRP. The surcharge was reduced to two cents in 2004 and eliminated in 2005.

4R60 110610 Tire Tax Administration

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$69,608	\$119,707	\$116,271	\$110,915	\$245,462	\$246,660
	72.0%	-2.9%	-4.6%	121.3%	0.5%

Source: State Special Revenue Fund Group: Two percent of the \$1 tire tax.

Legal Basis: ORC 3734.901 and 3734.9010; Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: The Department of Taxation uses its share of the tax for administration of the tire tax. The rest goes to the Scrap Tire Management Fund used by the Ohio EPA and the Soil and Water Conservation District Assistance Fund used by the Department of Natural Resources. Am. Sub. H.B. 153 of the 129th G.A. extended this tax through June 30, 2013.

Department of Taxation

5V70 110622 Motor Fuel Tax Administration

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$4,990,342	\$4,358,373	\$3,413,767	\$4,429,545	\$5,384,254	\$5,086,236
	-12.7%	-21.7%	29.8%	21.6%	-5.5%

Source: State Special Revenue Fund Group: 0.275% from motor fuel taxes collected net of refunds

Legal Basis: ORC 5735.053; Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This fund pays for the administration of the motor fuel tax.

6390 110614 Cigarette Tax Enforcement

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$157,670	\$63,469	\$431,570	\$989,963	\$1,384,217	\$1,384,314
	-59.7%	580.0%	129.4%	39.8%	0.0%

Source: State Special Revenue Fund Group: 100% of wholesale cigarette license tax revenue, 60% of retail cigarette license tax revenue, and \$25 fee to transfer wholesale dealer cigarette license to other place of business

Legal Basis: ORC 5743.15(E); Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This line item is used to defray the costs of enforcing cigarette tax laws. Am. Sub. H.B. 1 of the 128th G.A. increased the fees generating revenues to this fund.

6420 110613 Ohio Political Party Distributions

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$440,797	\$402,858	\$356,899	\$318,259	\$500,000	\$500,000
	-8.6%	-11.4%	-10.8%	57.1%	0.0%

Source: State Special Revenue Fund Group: State income tax checkoff of \$1 on single returns and \$1 or \$2 on joint returns

Legal Basis: ORC 3517.16; Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: Money is distributed to the Auditor of State to conduct audits of financial statements of the state committee of a political party eligible to receive public money, and of county committees of such a political party. Remaining money in the fund is distributed to qualified political parties. For each qualifying party, half of the distribution goes to the treasurer of the state executive committee of the party, and half goes to the treasurers of each county executive committee. Each county committee's share is determined by the ratio of the number of checkoffs in that county to the total statewide number of checkoffs.

Department of Taxation

6880 110615 Local Excise Tax Administration

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$293,622	\$59,804	\$594,812	\$655,578	\$782,630	\$782,843
	-79.6%	894.6%	10.2%	19.4%	0.0%

Source: State Special Revenue Fund Group: 2% of Cuyahoga County excise tax collections on cigarettes and alcoholic beverages

Legal Basis: ORC 5743.024 and 4301.423; Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: Cuyahoga County voters approved local option excise taxes on cigarettes, beer, wine, and mixed beverages beginning August 1, 1990. Revenue from these taxes is used to pay debt service on bonds issued for the construction of professional sports facilities. Part of the revenue from the tax on cigarettes goes to the regional arts and cultural district. The Department of Taxation's costs of administering the tax, including auditing and enforcement, are paid from Fund 6880.

Agency Fund Group

4250 110635 Tax Refunds

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$1,607,934,383	\$1,704,141,553	\$1,529,754,807	\$1,369,879,140	\$1,546,800,000	\$1,546,800,000
	6.0%	-10.2%	-10.5%	12.9%	0.0%

Source: Agency Fund Group: Money transferred to the Tax Refund Fund by the Treasurer of State is derived from current receipts of the tax or fee for which the refund arose

Legal Basis: ORC 5703.052; Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: Refunds for overpaid taxes or fees are paid from this line item.

7095 110995 Municipal Income Tax

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$43,655,400	\$32,274,846	\$20,456,756	\$23,953,121	\$21,000,000	\$21,000,000
	-26.1%	-36.6%	17.1%	-12.3%	0.0%

Source: Agency Fund Group: 98.5% of taxes collected by the state on behalf of local governments from electric companies and telephone and telecommunications companies subject to the municipal income tax

Legal Basis: ORC 5745.03(A); Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This fund is used to distribute taxes collected by the state from electric companies and telephone and telecommunications companies to the local governments to which these taxes are owed.

Department of Taxation

Holding Account Redistribution Fund Group

R010 110611 Tax Distributions

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$0	\$30,000	\$10,000	\$5,000	\$50,000	\$50,000
	N/A	-66.7%	-50.0%	900.0%	0.0%

Source: Holding Account Redistribution Fund Group: Sales tax payments

Legal Basis: Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A. (originally established by Controlling Board in December 1985)

Purpose: This line item functions as a holding account for sales tax and excise tax payments when the proper disposition of the payment is uncertain. The line item also temporarily holds money from checks that include payment for more than one purpose, such as sales tax and employers' workers' compensation premiums. The function of this line item used to be performed by the Depository Trust Fund, which was abolished by Am. Sub. H.B. 201 of the 116th G.A. Disbursements from the fund vary greatly from year to year, depending on the volume of misdirected sales tax payments.

R011 110612 Miscellaneous Income Tax Receipts

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$0	\$0	\$0	\$0	\$50,000	\$50,000
	N/A	N/A	N/A	N/A	0.0%

Source: Holding Account Redistribution Fund Group: Personal income tax payments

Legal Basis: Section 403.10 of Am. Sub. H.B. 153 of the 129th G.A. (originally established by Controlling Board in December 1985)

Purpose: This line item functions as a holding account for Ohio personal income tax payments when the proper disposition of the payment is uncertain. The function of this line item used to be performed by the Depository Trust Fund, which was abolished by Am. Sub. H.B. 201 of the 116th G.A.

Department of Taxation

Tobacco Master Settlement Agreement Fund Group

T087 110402 Tobacco Settlement Enforcement

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Appropriation	FY 2013 Appropriation
\$227,571	\$586	\$0	\$0	\$0	\$0
	-99.7%	-100%	N/A	N/A	N/A

Source: Tobacco Master Settlement Agreement Fund Group: Amounts transferred under ORC 183.02 from the Tobacco Master Settlement Agreement Fund to the Tobacco Settlement Enforcement Fund (Fund T087)

Legal Basis: Discontinued line item (originally established under Section 12 of Am. Sub. S.B. 242 of the 124th G.A.; ORC 183.35)

Purpose: This fund was created to offset the cost incurred by the Department of Taxation for enforcing the excise tax on tobacco for each brand of cigarettes and roll-your-own cigarette tobacco that is not covered in the tobacco master settlement agreement. These costs are now paid from the GRF line item 110404.