



Linda S. Crawford

Conference Committee Synopsis

Legislative Service Commission

Sub. H.B. 67
127th General Assembly

The Conference Committee recommends the bill as passed by the Senate with the following changes:

Topic	House Version	Senate Version	Conference Committee Recommendation
Commercial Activity Tax (CAT) (R.C. 5751.032 and 5751.20)	Requires the Tax Commissioner each month to certify to the Director of Budget and Management the amount of revenue, if any, from the CAT that arises from the sale of motor fuel. Such amounts are then to be transferred to the newly established Economic Development and Highway Construction Fund.	No provision.	Eliminates the possibility of triggered upward adjustments in the commercial activity tax rate when CAT revenue falls more than 10% below existing revenue targets. Current law incorporates automatic CAT rate adjustments if revenue departs from the targets by more than 10% during each of three test periods (FY 2006-2007, FY 2009, and FY 2011). The possibility of downward rate adjustments is retained for any test period when revenue exceeds the target by more than 10%.