

Executive

In House Finance

**Personal Income Tax**

**TAXCD2 Reciprocity agreement deduction**

R.C. 5747.01, Section 803.60

Clarifies that income not subject to tax based on a reciprocity agreement between Ohio and another state may be deducted on a taxpayer's annual return. (Those agreements allow nonresidents to be exempted from Ohio's income tax on income earned or received as long as that other state provides the same tax treatment for Ohio residents.)

**Fiscal effect: None.**

R.C. 5747.01, Section 803.60

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**TAXCD26 Reference to a federal tax credit in Ohio income tax law**

R.C. 5747.01, Section 803.60

Amends references in the state's income tax law to the federal "targeted jobs" tax credit, which has been renamed in federal law as the "work opportunity" tax credit.

**Fiscal effect: None. The work opportunity tax credit (WOTC) is a federal tax credit available to employers for hiring individuals from certain targeted groups who have faced significant barriers to employment.**

R.C. 5747.01, Section 803.60

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**TAXCD30 Definition of taxable business income - technical amendment**

R.C. 5747.01, 5747.10

Corrects, in the definition of taxable business income, a cross-reference error to the business income deduction.

**Fiscal effect: None.**

R.C. 5747.01, 5747.10

Same as the Executive.

**Fiscal effect: Same as the Executive.**

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**TAXCD37 Railroad retirement benefits**

**R.C. 5747.01, Section 803.60**

Explicitly authorizes a personal income tax deduction for all railroad retirement benefits that are exempt from state taxation under federal law.

**Fiscal effect: None.**

**R.C. 5747.01, Section 803.60**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**TAXCD47 Personal income tax rate reduction**

No provision.

**R.C. 5747.02, Section 803.97**

Reduces tax rates on nonbusiness income by 2% across-the-board, starting for taxable years beginning in 2021.

**Fiscal effect: Reduces all funds revenue by \$148 million in FY 2022 and \$156 million in FY 2023. The GRF revenue loss would account for about \$143 million and \$151 million of these amounts, with the remaining losses split equally between the Local Government Fund and Public Library Fund. There would be an additional one-time revenue loss in FY 2022 associated with a reduction in withholding rates; depending on when the rates are adjusted, may add roughly \$74 million (\$72 million GRF) to the FY 2022 revenue loss.**

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**TAXCD1 Resident credit amended return time period**

**R.C. 5747.05**

Changes the time within which to file an amended return to report changes to a taxpayer’s Ohio resident credit from 60 days to 90 days, making the time period consistent with other amended return deadlines. (Because the resident credit is often contingent on tax required to be paid to another state or the District of Columbia, when the tax liability to the other jurisdiction is corrected, the Ohio resident tax credit must also be corrected.)

**Fiscal effect: None.**

**R.C. 5747.05**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**TAXCD25 Income tax credit for tax withholdings**

**R.C. 5747.08, Section 803.70**

Clarifies that any income tax withheld, including from a taxpayer's wages, lottery and casino winnings, or retirement income, entitles the taxpayer to a credit for such amounts on the taxpayer's annual return.

States that the provision is intended to clarify existing law and applies to taxable years beginning on and after January 1, 2016.

**Fiscal effect: None.**

**R.C. 5747.08, Section 803.70**

Same as the Executive.

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**TAXCD27 Business Income Deduction (BID) reporting requirement**

**R.C. 5747.08, Section 803.80**

Removes the requirement that taxpayers claiming the business income deduction indicate on their annual return the North American Industry Classification System (NAICS) code of each business or professional activity from which that income is derived.

No provision.

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**Fiscal effect: None.** The reporting requirement was originally imposed by S.B. 26 of the 133rd General Assembly, which provided that, beginning with tax year 2020, taxpayers claiming the BID must report the 6-digit NAICS code for each of their sources of business income on "Ohio Schedule IT BUS," for purposes of the state income tax.

**TAXCD36 Fraudulent unemployment compensation**

**Section: 757.10**

Declares that the State of Ohio does not intend to impose tax on unemployment compensation reported to a person whose identity was fraudulently used by a third party to collect unemployment compensation.

**Fiscal effect: None.** The Internal Revenue Service instructs taxpayers who are unable to obtain a timely, corrected Form 1099-G for unemployment benefits from states to file an accurate tax return, reporting only the income they received. Taxpayers are not expected to include unemployment benefits they did not actually receive because of identity theft.

**Section: 757.10**

Same as the Executive, but requires the publication of information about such fraud on the websites of the Department of Job and Family Services and the Department of Taxation until June 2023.

**Fiscal effect: Same as the Executive.**

Sales and Use Taxes

**TAXCD40 Sales tax exemption-investment metal bullion and coins**

No provision.

**R.C. 5739.02, Section 803.93**

Reinstates the sales and use tax exemption for sales of investment metal bullion and investment coins. (The exemption was repealed by H.B. 166 of the 133rd General Assembly.)

**Fiscal effect: Reduces sales tax revenue to the GRF by \$5.8 million per year. Reduces revenue from permissive county and transit authorities taxes by \$1.7 million per year.**

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**TAXCD33 Use tax for remote sellers**

**R.C. 5741.01, 5741.03, 5741.032 (repealed), Section 610.30**

Repeals certain provisions of use tax law that would have applied only in the event that an act of Congress authorized states to compel "remote sellers" to collect and remit use tax.

**Fiscal effect: None. Following a U.S. Supreme Court decision in 2018 which allowed states to require collection and remittance of use tax by remote sellers, H.B. 166 (133rd G.A.) enacted language implementing the Court's decision. The Court's decision made Congressional action unnecessary, which made the provisions to be repealed obsolete.**

**R.C. 5741.01, 5741.03, 5741.032 (repealed), Section 610.30**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

Commercial Activity Tax

**TAXCD28 JCTC reporting of work-from home employees**

**R.C. 122.17**

Allows any business that receives the Job Creation Tax Credit (JCTC) to include work-from-home employees in its annual reporting of employment and payroll, thus allowing those employees' payroll to count towards computing and verifying the credit, beginning with reports filed for 2020. (Current law only allows JCTC recipients whose applications were approved after September 29, 2017, to include work-from-home employees).

**Fiscal effect: None. (Potentially prevents a loss of approved credits for taxpayers with JCTC agreements authorized prior to September 29, 2017, and whose employees may be required to work from home).**

**R.C. 122.17**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

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**TAXCD29 JCTC expansion - alternative eligibility**

**R.C. 122.17, 122.86, Section 701.20**

Requires the Director of Development to adopt rules establishing alternative JCTC eligibility requirements for businesses that do not meet the minimum employment (ten new employees) or payroll thresholds prescribed by current rules but are otherwise eligible for the credit. Limits total credits awarded under the new eligibility criteria to \$25 million per fiscal biennium.

No provision.

Reduces, from \$50 million to \$25 million, the biennial credit allotment for an existing income tax credit for investments in smaller businesses. (This credit is issued by the Director of Development).

No provision.

**Fiscal effect: The JCTC may be claimed against the commercial activity tax (CAT), the petroleum activity tax, the personal income tax, the financial institutions tax, the domestic and foreign insurance taxes, and the corporate franchise tax. The executive anticipates this provision would reduce CAT receipts to the GRF by \$10 million in FY 2023, the earliest expected revenue loss.**

**TAXCD34 Common ownership test for CAT taxpayers groups**

**R.C. 5751.015**

Codifies an administrative rule related to which business entities are considered to be part of a consolidated elected or combined taxpayer group. (Under the CAT, each entity in a consolidated elected taxpayer group may elect, and each entity in a combined taxpayer group is required, to aggregate their taxable gross receipts and file as a single taxpayer.)

**R.C. 5751.015**

Same as the Executive.

**Fiscal effect: None.**

**Fiscal effect: Same as the Executive.**

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**TAXCD41 Commercial activity tax (CAT) administrative earmark**

No provision.

**R.C. 5751.02, 812.20**

Reduces from 0.65% to 0.5% beginning July 1, 2021, the percentage of CAT revenue credited to the Revenue Enhancement Fund (Fund 2280).

**Fiscal effect: Lowers the amount of CAT revenue deposited into Fund 2280 for the Department's tax administration purposes by about \$3.3 million each fiscal year, and correspondingly increases the combined amount of CAT receipts deposited in the GRF (85%), the School District Tangible Property Tax Replacement Fund (Fund 7047, 13%), and the Local Government Tangible Property Tax Replacement Fund (Fund 7081, 2%) by \$3.3 million per year.**

**TAXCD31 Calculation of the annual minimum tax for the CAT**

**R.C. 5751.03, Section 812.20**

Requires the calculation of the annual minimum tax applicable to the first \$1 million in taxable gross receipts to be determined on the basis of taxable gross receipts reported in the preceding, rather than the current calendar year.

**Fiscal effect: None. (Clarifies the reporting requirement for AMT taxpayers and reduces the process of reconciling actual tax paid with what was actually owed, as current law demands taxpayers estimate future gross receipts.)**

**R.C. 5751.03, Section 812.20**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**TAXCD32 CAT: QDC technical amendment**

**R.C. 5751.40**

Corrects a cross reference error in the law governing the qualified distribution center (QDC) exclusion used in computing taxable gross receipts for the CAT.

**R.C. 5751.40**

Same as the Executive.

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Fiscal effect: None.

Fiscal effect: Same as the Executive.

Financial Institutions Tax

TAXCD12 Financial institutions tax - technical amendment

R.C. 5726.20, Section 803.50

Corrects an erroneous cross-reference in the financial institutions tax law.

Fiscal effect: None.

R.C. 5726.20, Section 803.50

Same as the Executive.

Fiscal effect: Same as the Executive.

Property Taxes and Transfer Fees

TAXCD45 Property tax exemption: urban agricultural area

No provision.

R.C. 323.161, 319.302, 323.155

Allows a county with a population between 400,000 and 450,000 (Lucas County) to designate areas within the boundaries of a municipality an "urban agricultural area" and to allow qualifying urban farmers located within such an area to apply for a full or partial exemption only from property taxes charged by the county. Limits the initial term of the exemption to five years or less, but permits it to be renewed. Specifies that the urban farm must not be enrolled in the current agricultural use valuation program, and the urban farmer must meet certain eligibility criteria in order to qualify.

**Fiscal effect: May result in loss of property tax revenue to Lucas County. The county's levies totaled about 20.08 mills or 2% for tax year 2020, implying that the county could choose to exempt taxes totaling about that percentage of the taxable value of the qualifying urban farm.**



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**TAXCD43 Clark County lodging tax**

No provision.

**R.C. 351.021**

Authorizes a county that has a 2000 population of between 130,000 and 150,000, and that has a city with a 2000 population of more than 50,000 (Clark County), to increase its existing Convention Facilities Authority lodging tax rate from 3% to 4%.

**Fiscal effect: Department of Taxation data indicate that 6% lodging taxes in the City of Springfield and two townships, all in Clark County, raised \$1.1 million in 2018. Based on these figures, a 1 percentage point increase in Clark County's lodging tax might raise about \$190,000 per year. (No data are shown in this source for the county's lodging tax.)**

**TAXCD44 Improper homestead exemption recovery**

No provision.

**R.C. 4503.066, 323.153**

Imposes a charge against real property or manufactured or mobile homes receiving the homestead exemption if the property owner or occupant failed to notify the county auditor that the owner or occupant no longer qualified for the exemption, as required under continuing law. Specifies the amount of the charge equals the tax savings, plus interest, for each tax year that the owner or occupant did not qualify for the exemption.

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**Fiscal effect: Increases local property tax receipts by an indeterminate amount on behalf of erroneously claimed homestead exemptions later recovered by the applicable county. Although existing law provides for the recoupment of the owner-occupancy reduction (i.e., 2.5% property tax rollback) if the auditor later discovers that the owner was not entitled to the reduction and failed to notify the auditor, there is no similar reference in law for the recoupment of a homestead exemption. Nor is there any reference to an auditor’s ability to retroactively invalidate a prior year’s application or continuing application.**

**TAXCD46 Emergency and police services combined levy**

No provision.

**R.C. 5705.19, Section 803.90**

Authorizes a municipal corporation or a township to permanently impose, with voter approval, a combined levy for fire and emergency medical services (EMS) and police services. (Separate police and fire/EMS levies may already be levied for a continuing period, and combined levies may already be levied for five or fewer years.)

**Fiscal effect: Allows another option for funding local police and fire/EMS services, reducing the number of times levies would need voter approval.**

**TAXCD4 Property tax exemption for supportive mental health housing**

**R.C. 5709.121, Section 803.30**

Authorizes a property tax exemption for qualifying housing used by individuals diagnosed with mental illness or substance use disorder and their families. Applies beginning in tax year 2021, as well as to any pending tax exemption application.

**R.C. 5709.121, Section 803.30**

Same as the Executive.

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**Fiscal effect: Expanded criteria under which housing for disabled persons may qualify for property tax exemption may result in lower real property tax revenue to school districts and other units of local government. Such property was determined to be taxable in a recent Board of Tax Appeals decision. Revenue loss from tax exemption is uncertain but may range up to \$15 million-\$32 million per year.**

**Fiscal effect: Same as the Executive.**

**TAXCD10 Property tax administration**

**Section: 409.20**

Requires the Tax Commissioner in FY 2022, notwithstanding section 5703.80 or division (F) of section 321.24 of the Revised Code, not to compute or certify the amounts calculated under divisions (A) and (B) of that section. Requires the Director of Budget and Management not to transfer any amounts from the General Revenue Fund to the Property Tax Administration Fund (Fund 5V80) in fiscal year 2022.

**Section: 409.20**

Same as the Executive.

Prohibits the Director of Budget and Management to transfer any amounts from the General Revenue Fund to the Property Tax Administration Fund in fiscal year 2022, and prohibits the Tax Commissioner to subtract any amounts computed under section 5703.80 of the Revised Code, as amended by this act, from the payments made from the GRF to county treasurers under division (F) of section 321.24 of the Revised Code.

Same as the Executive.

Specifies that the Property Tax Administration Fund shall be funded as provided in section 5703.80 and division (F) of section 321.24 of the Revised Code during FY 2023.

Same as the Executive.

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Fiscal effect: Section 5703.80 provides for funding of property tax administration with 0.25% or less of the amount of the 10% rollback on residential and agricultural real property and 0.45% or less of the amount of taxes on public utility tangible personal property, limited to costs to administer these taxes. These percentages were reduced by H.B. 26 of the 132nd G.A. and calculation of them was suspended in FY 2018 through FY 2021. Prior to FY 2018, revenues to Fund 5V80 considerably outpaced expenditures, and cash accumulated in Fund 5V80, due in part to expansion of pipelines in the state. Property tax administration costs were paid out of these accumulated cash balances during FY 2018 through FY 2021 while transfers to Fund 5V80 were suspended. Property tax administration expenses totaled about \$3.6 million in FY 2020. Suspension of transfers is to continue in FY 2022 under the Executive's proposed budget, and transfers resume in FY 2023.

Fiscal effect: Same as the Executive.

Other Taxation Provisions

TAXCD13 Wireless 9-1-1 Government Assistance Fund distribution

R.C. 128.55

Requires the monthly disbursements made by the Tax Commissioner from the Wireless 9-1-1 Government Assistance Fund (Fund 7093) to county treasurers to be made in the same proportion distributed to that county in the corresponding month of the previous calendar year, instead of the current law disbursements requirement that is based on the same amounts disbursed in the corresponding months in 2013 made by the Public Utilities Commission of Ohio (PUCO).

Requires any shortfall in distributions resulting from the timing of funds received in a previous month to be distributed in the following month. (Under current law, the distribution

R.C. 128.55

Same as the Executive.

Same as the Executive.

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requirement due to insufficient funds is based on reducing each county's share in proportion to the corresponding month in 2013 until the amount available in Fund 7093 is allocated, and such shortfalls must be remedied in the following month.)

**Fiscal effect: None. Total disbursements to counties in calendar year (CY) 2020 were the same as the distributions made by PUCO in CY 2013.**

**Fiscal effect: Same as the Executive.**

**TAXCD42 Delinquent municipal income tax collection: federal Treasury Offset Program**

No provision.

**R.C. 131.025**

Requires the Attorney General to participate in the federal Treasury Offset Program (TOP) for the collection of past due municipal income taxes to the extent that such taxes qualify for the program.

No provision.

Specifies that the Attorney General is the tax administrator with respect to past due municipal income taxes that are certified to the Attorney General for collection solely for the purpose of qualifying for the TOP.

**Fiscal effect: TOP is a program in which state and federal tax administrators cooperate to collect delinquent taxes. Adding municipal income taxes to the program will increase collections, but likely not by a substantial amount; participation is voluntary for municipalities. Since the state already participates in TOP, additional costs, including AGO costs, would be minimal.**

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**TAXCD14 Estate tax filing and fees**

**R.C. 319.54, 321.27, 5731.21, 5731.24, 5731.28, and 5731.41**

Makes administrative changes to the repealed estate tax and the fees allowed to officials and agents for collecting the tax. Provides that no estate tax is due for property first discovered after December 31, 2021. (The state estate tax was repealed on January 1, 2013, but the tax continues to apply to newly-discovered property of decedents who died before that date.)

**Fiscal effect: Potential revenue loss is likely negligible; estate tax receipts continue to trickle in since the tax was repealed. In FY 2020, receipts were about \$0.5 million; about \$0.1 million was deposited into the GRF and \$0.4 million was the share to local governments.**

**R.C. 319.54, 321.27, 5731.21, 5731.24, 5731.28, and 5731.41**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**TAXCD18 Verification of liquor permit holder payments to local subdivisions**

**R.C. 4303.271, 4303.26, Section 803.20**

Requires the Tax Commissioner, beginning February 1, 2022, to annually verify that a liquor permit holder is current on its payments of resort area and tourism development district gross receipts taxes, which are levied by certain subdivisions.

**Fiscal effect: May increase resort areas and tourism development districts receipts by a minimal amount.**

**R.C. 4303.271, 4303.26, Section 803.20**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**TAXCD35 Motor vehicle title fee partial reallocation**

**R.C. 4505.09**

Reallocates 10¢ of each fee collected on vehicle title issuance from the Motor Vehicle Sales Audit Fund (Fund 4360), used by the Department of Taxation, to the Highway Operating Fund (Fund 7002), used by the Department of Transportation.

**R.C. 4505.09**

Same as the Executive.

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**Fiscal effect: Revenue increase of approximately \$600,000 per fiscal year to Fund 7002, and an equal decline of revenue to Fund 4360.**

**Fiscal effect: Same as the Executive.**

**TAXCD20 Sharing information with State Racing Commission**

**R.C. 5703.21**

Permits the Department of Taxation to share certain information with the State Racing Commission necessary to verify compliance with horse-racing laws.

**R.C. 5703.21**

Same as the Executive.

**Fiscal effect: None.**

**Fiscal effect: Same as the Executive.**

**TAXCD3 Tax refund application review process**

**R.C. 5703.70**

Explicitly authorizes the Tax Commissioner to adjust the amount of a state tax refund multiple times before issuing a final refund determination in response to the refund requestor's submission of additional information following notice of the Commissioner's preliminary determination.

**R.C. 5703.70**

Same as the Executive.

**Fiscal effect: None.**

**Fiscal effect: Same as the Executive.**

**TAXCD21 Political subdivision funds transfer approval period**

**R.C. 5705.16**

Extends, from 10 days to 30 days, the time allowed the Tax Commissioner to approve or disapprove a political subdivision's petition for a transfer of moneys between certain of the subdivision's funds.

**R.C. 5705.16**

Same as the Executive.

**Fiscal effect: None.**

**Fiscal effect: Same as the Executive.**

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**TAXCD11 Pollution control facility tax exemptions**

**R.C. 5709.21, Section 803.40**

Requires an application to the Tax Commissioner for a property and sales and use tax exemption for certain facilities used to abate pollution, noise, or energy waste (i.e., an exempt facility certificate) to separately identify property exclusively and necessarily used for the operation of the facility ("exclusive property"), as distinct from auxiliary property that may also be used for other purposes. (A property tax exemption for auxiliary property is calculated differently than for exclusive property.)

Specifies that the requirement to separately identify exclusive property applies to applications for an exempt facility certificate filed on and after the provision's effective date.

Requires an applicant to prove which property is exclusive property for applications filed before that date, in which such property was not separately distinguished.

**Fiscal effect: None.**

**R.C. 5709.21, Section 803.40**

Same as the Executive.

Same as the Executive.

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**TAXCD38 Business incentive tax credits**

**Section: 757.20**

Provides estimates of the amounts of business incentive tax credits that may be authorized and claimed during the biennium and the amount of authorized credits that may be outstanding at the end of the biennium.

**Section: 757.20**

Same as the Executive.

Appropriation Language



**Executive**

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**TAXCD5 Tax refunds**

**Section: 409.20**

Specifies that appropriation item 110635, Tax Refunds, is to be used to pay refunds under section 5703.052 of the Revised Code. Appropriates additional amounts if needed for this purpose.

**Section: 409.20**

Same as the Executive.

**TAXCD6 Vendor's license payments**

**Section: 409.20**

Specifies that appropriation item 110631, Vendor's License Application, is to be used to make payments to county auditors under section 5739.17 of the Revised Code. Appropriates additional amounts if necessary to make such payments.

**Section: 409.20**

Same as the Executive.

**TAXCD7 International registration plan administration**

**Section: 409.20**

Specifies that appropriation item 110616, International Registration Plan Administration, is to be used under section 5703.12 of the Revised Code for audits of persons with vehicles registered under the International Registration Plan.

**Section: 409.20**

Same as the Executive.

**TAXCD8 Travel expenses for the streamlined sales tax project**

**Section: 409.20**

Specifies that appropriation item 110607, Local Tax Administration, may be used by the Tax Commissioner to disburse funds, if available, for the purposes of paying travel expenses incurred by members of Ohio's delegation to the Streamlined Sales Tax Project, as appointed under section 5740.02 of the Revised Code. Requires any travel expense reimbursement paid for by the Department of Taxation to be done in accordance with applicable state laws and guidelines.

**Section: 409.20**

Same as the Executive.

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**TAXCD9 Tobacco settlement enforcement**

**Section: 409.20**

Requires appropriation item 110404, Tobacco Settlement Enforcement, to be used by the Tax Commissioner to pay costs incurred in the enforcement of divisions (F) and (G) of section 5743.03 of the Revised Code.

**Section: 409.20**

Same as the Executive.

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**AGRCD1 Wine tax revenue credited to the Ohio Grape Industries Fund**

**R.C. 4301.43**

Makes permanent the 2¢ per-gallon earmark of wine tax revenue that is credited to the Ohio Grape Industries Fund (Fund 4960), which is used to support and promote the Ohio grape and wine industry. (Currently, the earmark expires on June 30, 2021).

**Fiscal effect: Fund 4960 received approximately \$1.2 million from wine tax proceeds in FY 2020. Receipts from the wine tax are otherwise credited to the GRF. In contrast to prior budgets which have extended this provision every two years, this provision makes the 2¢ per-gallon earmark permanent.**

**R.C. 4301.43**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

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**OBMCD6 Void income tax refund warrants**

**R.C. 126.37**

Reduces the amount of time by which the Director of Budget and Management must void any aged warrant that draws on the state treasury for income tax refunds from two years to 90 days, which is consistent with the time for voiding all other warrants drawn from the state treasury.

**Fiscal effect: Nominally increases GRF cash balance on behalf of taxpayers that do not cash their income tax refund checks between 91 days and two years after the warrant is issued.**

**R.C. 126.37**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

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**DOHCD9 Combined health district property tax authority**

**R.C. 3709.291**

Authorizes combined health districts to levy property tax, with voter approval, for operating expenses.

No provision.

**Fiscal effect: Potential increase in administrative costs to county boards of elections, as well as a potential gain in tax revenue for boards of health of a combined health district if a new tax levy is approved. According to ODH, this could facilitate local health district mergers.**

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INSCD5 Long-term care insurance tax credit study

No provision.

**Section: 757.30**

Requires the Departments of Insurance and Medicaid to complete a joint study by July 1, 2022, analyzing whether offering tax credits for the purchase of long-term care insurance would increase the number of Ohioans with such insurance.

**Fiscal effect: Increase in costs to the departments. If production of the report is contracted out instead of using existing staff, the cost could be in the tens of thousands. Department of Insurance costs would be paid from Fund 5540.**