

General Revenue Fund

GRF 110-100 Personal Services

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 1,257,929	----	---	\$ 0	\$ 0	\$ 0
		N/A	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established in ORC 5703)

Purpose: This line item provided funds for payroll and fringe benefits for most employees of the Department of Taxation. It also paid for personal service contracts for computer consultants and various temporary personnel employed during tax filing season. There were employees whose wages and fringe benefits were covered by line items other than this one; appropriations for various line items in the State Special Revenue (SSR) fund group also contained money to fund personnel in local tax administration and other areas.

GRF 110-200 Maintenance

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 413,639	----	---	\$ 0	\$ 0	---
		N/A	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established in ORC 5703)

Purpose: This line item provided the primary mechanism for maintenance expenditures for the Department, although some line items in the SSR fund group have maintenance funding within their overall appropriations. Expenditures charged to this line item included the following: computer hardware and software maintenance, travel reimbursement, supply items, publication expenses, telephone charges, rentals, leases, printing (particularly of tax forms), and postage.

GRF 110-321 Operating Expenses

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 86,318,508	\$ 88,385,981	\$ 85,885,059	\$ 86,188,942	\$ 92,501,007	\$ 94,267,788
	2.4%	-2.8%	0.4%	7.3%	1.9%

Source: General Revenue Fund

Legal Basis: ORC 5703

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. Line item 110-321 replaced 110-100, 110-200, and 110-300 in the FY 2000-2001 biennium.

Taxation, Department of

GRF 110-410 Energy Credit Administration

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 394,736	\$ 27,946	----	\$ 0	\$ 0	\$ 0
	-92.9%		N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 657 of the 113th G.A., effective September 24, 1979)

Purpose: Funds in this line item were used to help administer the Energy Credits program. Am. Sub. S.B. 3 of the 123rd G.A. moved this program to the Department of Development beginning July 1, 2000. This program is now funded through line item 195-409, Utility Payment Administration, in the Department of Development's budget.

GRF 110-412 Child Support Administration

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 55,944	\$ 15,391	\$ 122,993	\$ 78,521	\$ 74,215	\$ 74,215
	-72.5%	699.1%	-36.2%	-5.5%	0.0%

Source: General Revenue Fund

Legal Basis: ORC 5101.321 (originally established by Sub. S.B. 80 of the 116th G.A.)

Purpose: This line item covers computer costs involved in matching persons delinquent in child support payments with taxpayers owed an Ohio income tax refund. It also includes personal services in answering taxpayer inquiries and postage costs in mailing notices to taxpayers. If such a person is owed a refund, it can then be turned over to the Ohio Department of Job and Family Services to be used for child support.

GRF 110-506 Utility Bill Credits

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 4,748,240	\$ 603,052	\$ 125	\$ 0	\$ 0	\$ 0
	-87.3%	-100.0%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 657 of the 113th G.A., effective September 24, 1979)

Purpose: This appropriation was used to pay a credit against residential energy bills for qualified customers during the months of December through April. The credit is available to heads of households (or spouses) age 65 or older and to totally and permanently disabled individuals. The recipient's annual household income may not exceed \$9,000. (Since FY 2000 this amount has been adjusted for inflation based on the GDP deflator.)

Am. Sub. S.B. 3 of the 123rd G.A. moved this program to the Department of Development beginning July 1, 2000. This program is now funded through line item 195-505, Utility Bill Credits, in the Department of Development's budget.

Taxation, Department of

GRF 110-901 Property Tax Allocation - TAX

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 341,284,980	\$ 363,912,241	\$ 351,001,027	\$ 451,575,366	\$ 434,650,000	\$ 462,640,000
	6.6%	-3.5%	28.7%	-3.7%	6.4%

Source: General Revenue Fund

Legal Basis: ORC 319.301 and 323.151 through 323.157

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 200-901 in the Department of Education.

The rollback program actually has two components. All real property taxes are reduced by 10%. In addition, owner-occupied residential real property gets an additional 2.5% reduction.

The homestead exemption is a partial exemption from real property taxation that is provided to elderly homeowners, or to the permanently and totally disabled. Am. Sub. H.B. 117 of the 121st G.A. increased the income limits for the program, with the intent of increasing eligibility and providing greater relief to those already eligible. Income is defined as federal adjusted gross income (FAGI), but with numerous positive and negative adjustments. The homestead exemption is granted on a sliding scale, where the percentage of valuation exempted decreases as income rises.

This line item was transferred from the Auditor of State by Controlling Board action in FY 1986.

Taxation, Department of

GRF 110-906 Tangible Tax Exemption - TAX

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 26,746,255	\$ 27,136,148	\$ 27,842,883	\$ 27,992,910	\$ 26,590,000	\$ 25,090,000
	1.5%	2.6%	0.5%	-5.0%	-5.6%

Source: General Revenue Fund

Legal Basis: ORC 5709.01

Purpose: This line item reimburses local governments other than school districts for losses incurred due to the creation of the \$10,000 tangible property tax exemption (the "small business" exemption) for both incorporated and unincorporated businesses. The \$10,000 exemption applies to the assessed value of the property, not the market value, so it is equivalent to an exemption of \$40,000 of market value. Since most businesses have more than \$10,000 of tangible assessed value, year-to-year changes in the amount of the exemption are mostly due to changes in the number of businesses receiving it. In this way, the amount serves as a kind of rough economic indicator, where bigger annual increases mean more net business formations and a stronger economy.

Reimbursement rates are phased out beginning in FY 2004 under Am. Sub. H. B. 95 of the 125th G.A. The rate is reduced 10% per year for 10 years; the rate is 90% for FY 2004 and 80% for FY 2005.

General Services Fund Group

433 110-602 Tape File Account

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 33,182	\$ 120,772	\$ 96,736	\$ 98,050	\$ 96,165	\$ 96,165
	264.0%	-19.9%	1.4%	-1.9%	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 (originally established by Controlling Board in 1972)

Purpose: Revenues are used to maintain and replace computer equipment, for computer programming, and to purchase computer tapes. 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.

Federal Special Revenue Fund Group

3J6 110-601 Motor Fuel Compliance

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 73,718	\$ 25,191	\$ 36,570	\$ 15,703	\$ 33,300	\$ 25,000
	-65.8%	45.2%	-57.1%	112.1%	-24.9%

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

Legal Basis: Section 104 of Am. Sub. H.B. 95 of the 125th G.A. (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.

The funding for this federal award has diminished significantly and will expire on September 30, 2003.

3J7 110-603 International Fuel Tax Agreement

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 39,708	\$ 79,470	\$ 70,675	\$ 0	\$ 0	\$ 0
	100.1%	-11.1%	-100.0%	N/A	N/A

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

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

Purpose: All states have been mandated by the federal government (Public Law 102-240, December 18, 1991) to join the International Fuel Tax Agreement (IFTA) or lose the right to collect and levy a motor fuel use tax. IFTA is a base state agreement whereby trucking companies register for fuel use tax in their home state and file one tax return in their home state instead of registering and filing in each state in which they operate. The base state then makes payments to other jurisdictions that are owed some of the fuel tax, and also collects tax it is owed from other jurisdictions.

Am. H.B. 515 of the 120th G.A. permitted Ohio to enter IFTA. Ohio became part of IFTA in FY 1995.

Federal Special Revenue Fund 3J7, International Fuel Tax Agreement, and 3J6, Motor Fuel Compliance, are funded through the same federal grant.

State Special Revenue Fund Group

435 110-607 Local Tax Administration

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 11,359,719	\$ 11,032,157	\$ 19,521,060	\$ 15,954,816	\$ 13,600,000	\$ 13,700,000
	-2.9%	76.9%	-18.3%	-14.8%	0.7%

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

Legal Basis: ORC 5739.21(B) and 5741.03(B)

Purpose: The moneys help defray the costs of collecting and administering the county, additional county, and regional transit authority sales and use taxes. In the absence of rate changes, revenue for this line item grows at the rate of taxable sales.

436 110-608 Motor Vehicle Audit

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 1,524,483	\$ 1,207,651	\$ 1,118,269	\$ 950,100	\$ 1,350,000	\$ 1,350,000
	-20.8%	-7.4%	-15.0%	42.1%	0.0%

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

Legal Basis: ORC 4505.09(B)(2)(c)

Purpose: Funds from this line item are used by the Tax Commissioner to investigate sales and use tax returns filed for motor vehicle transactions in order to ensure that the proper tax liability is paid. Revenues to this fund are at least roughly correlated with unit sales of automobiles, rising and falling with sales. Expenditures move loosely with revenues, although the use of accumulated balances can make revenues and spending vary in any given year.

Taxation, Department of

437 110-606 Litter Tax and Nat. Resource Tax Administration

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 1,371,453	\$ 1,366,546	\$ 546,590	\$ 414,603	\$ 625,232	\$ 625,232
	-0.4%	-60.0%	-24.1%	50.8%	0.0%

Source: State Special Revenue Fund Group: Litter Tax, a special tax in addition to the regular corporate franchise tax; Natural Resources Tax of up to 2.5% of the total amount contributed under the "natural resources areas" and "preserves and endangered wildlife" check-offs on the personal income tax return

Legal Basis: ORC 5747.11.3; Section 104 of Am. Sub. H.B. 95 of the 125th G.A. (originally established by Am. Sub. H.B. 361 of the 113th G.A.)

Purpose: Funds from this line item cover the costs of collecting and administering the "Litter Tax" on corporations in addition to the regular corporate franchise tax. The Litter Tax is composed of two tiers, the first of which applies to all non-financial corporate taxpayers, and the second of which applies only to corporations that make or sell "litter stream" products. The tax was first imposed by Am. Sub. H.B. 361 of the 113th G.A., which established a comprehensive statewide litter control program and created this line item to receive some of the revenues from this tax.

Through their efforts to examine the actual costs associated with administering each tax, the Department of Taxation requested substantially less funding for this program in FYs 2002 and 2003, and continues to do so.

Taxation, Department of

438 110-609 School District Income Tax

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 2,680,772	\$ 2,444,737	\$ 2,221,394	\$ 1,798,506	\$ 2,599,999	\$ 2,599,999
	-8.8%	-9.1%	-19.0%	44.6%	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)

Purpose: Moneys are used to reimburse the Department of Taxation for expenses incurred in administering the school district income taxes. 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% percent 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 of balances that had been accumulating in the fund. It was apparent that the Department was not spending all the administrative money, so the decision was made to lower the administration percentages and return more money to the school districts.

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. In FY 2003, 126 school districts had a school district income tax.

Taxation, Department of

4C6 110-616 International Registration Plan

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 564,290	\$ 585,261	\$ 630,770	\$ 687,811	\$ 706,855	\$ 706,855
	3.7%	7.8%	9.0%	2.8%	0.0%

Source: State Special Revenue Fund Group: Revenues from the IRP registration fees are deposited into the International Registration Plan Distribution Fund (IRPDF); distributions are made from the IRPDF to the International Registration Plan Fund in an amount estimated to cover the annual costs of the Department of Taxation for auditing persons who have registered motor vehicles under the IRP

Legal Basis: ORC 5703.12 and 4501.044

Purpose: Am. Sub. H.B. 831 of the 118th G.A. eliminated the old highway use tax (axle-mile tax) effective January 1, 1991. The act required the Registrar of Motor Vehicles in Ohio to apply for membership in a reciprocal registration agreement known as the International Registration Plan (IRP). The highway use tax and the various commercial vehicle registration taxes effective 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. Revenues from the IRP registration fees are deposited into the International Registration Plan Distribution Fund (IRPDF). Distributions are to be made from the IRPDF to the International Registration Plan Fund in an amount estimated to cover the annual costs of the Department of Taxation for audits of persons who have registered motor vehicles under the IRP. The IRPAF is created in ORC 5703.12, as enacted by Am. Sub. H.B. 831 of the 118th G.A. Ohio Revised Code section 4501.044 authorizes the actual distribution of moneys from the IRPDF to the Auditing Fund.

4R6 110-610 Tire Tax Administration

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 7,913	\$ 37,846	\$ 169,575	\$ 49,022	\$ 65,000	\$ 65,000
	378.3%	348.1%	-71.1%	32.6%	0.0%

Source: State Special Revenue Fund Group: Four percent of the \$0.50 tire tax

Legal Basis: ORC 3734.9010

Purpose: The Department of Taxation uses its share of the tax (the rest of which goes to Ohio EPA's Scrap Tire Management Fund) for administration of the tire tax.

Taxation, Department of

5N5 110-605 Municipal Income Tax Administration

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
----	---	\$ 184,274	\$ 346,242	\$ 650,000	\$ 650,000
	N/A	N/A	87.9%	87.7%	0.0%

Source: State Special Revenue Fund Group: 1.5 percent of municipal income tax collections.

Legal Basis: Section 104 of Am. Sub. H.B. 95 of the 125th G.A. (originally established by Am. Sub. S.B. 287 of the 123rd G.A.)

Purpose: Moneys in this fund are used to cover the cost to administer the municipal income tax.

5N6 110-618 Kilowatt Hour Tax Administration

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
----	---	\$ 69,498	\$ 72,794	\$ 85,000	\$ 85,000
	N/A	N/A	4.7%	16.8%	0.0%

Source: State Special Revenue 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 (originally established by Am. Sub. S.B. 3 of the 123rd G.A.)

Purpose: This fund pays for the administration of the kilowatt hour tax.

5N7 110-619 Municipal Internet Site

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
----	---	\$ 2,451	\$ 1,849	\$ 0	\$ 0
	N/A	N/A	-24.5%	-100.0%	N/A

Source: State Special Revenue Fund Group: Fees that may be charged to municipal corporations to defray the cost of establishing and maintaining the Internet site

Legal Basis: ORC 5703.49 (originally established by Sub. H.B. 477 of the 123rd G.A.)

Purpose: The Department of Taxation is required to establish an Internet site that provides access for a municipal corporation that has not established its own electronic site to post documents or other required information. It must also provide links to each municipal corporation that has established its own site, thus providing a uniform resource locator. The Department of Taxation has decided to not charge for this service.

Taxation, Department of

5V7 110-622 Motor Fuel Tax Administration

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
----	---	---	\$ 0	\$ 3,734,036	\$ 3,833,091
	N/A	N/A	N/A	N/A	2.7%

Source: State Special Revenue Fund Group: 0.275% from motor fuel taxes collected after refunds.

Legal Basis: Section 104 of the Am. Sub. H.B. 95 of the 125th G.A.

Purpose: This fund will pay for the administration of the motor fuel tax. These costs were previously funded through annual assessments paid to the GRF from motor fuel taxes.

5V8 110-623 Property Tax Administration

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
----	---	---	\$ 0	\$ 11,569,719	\$ 11,938,362
	N/A	N/A	N/A	N/A	3.2%

Source: State Special Revenue Fund Group: 0.3% 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; 0.15% of the amount of taxes levied against public utility personal property on the real and public utility property tax list and duplicate for the preceding tax year; 0.75% of the amount of taxes levied against tangible personal property of the general personal property tax list and duplicate for the preceding tax year

Legal Basis: Section 104 of Am. Sub. H.B. 95 of the 125th G.A.

Purpose: This fund will pay for the administration of the personal property tax, dealers of intangibles tax, public utilities tax and real property tax equalization. Administrative costs were formerly paid by the GRF.

5W4 110-625 Centralized Tax Filing and Payment

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
----	---	---	---	\$ 3,000,000	\$ 3,000,000
	N/A	N/A	N/A	N/A	0.0%

Source: State Special Revenue Fund Group: GRF transfer of \$3 million in each of FYs 2004 and 2005.

Legal Basis: Section 104 of Am. Sub. H.B. 95 of the 125th G.A.

Purpose: These moneys will be used to finance modifications to the Ohio Business Gateway electronic tax filing and payment system.

Taxation, Department of

639 110-614 Cigarette Tax Enforcement

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 138,076	\$ 143,660	\$ 152,903	\$ 111,617	\$ 168,925	\$ 168,925
	4.0%	6.4%	-27.0%	51.3%	0.0%

Source: State Special Revenue Fund Group: 47.5% of wholesale cigarette license tax revenue; 15% of retail cigarette license tax revenue

Legal Basis: ORC 5743.15

Purpose: Moneys in this fund are used to defray the costs of enforcing cigarette tax law.

642 110-613 Ohio Political Party Distribution

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 520,793	\$ 488,760	\$ 517,492	\$ 488,217	\$ 600,000	\$ 600,000
	-6.2%	5.9%	-5.7%	22.9%	0.0%

Source: State Special Revenue Fund Group: State income tax check-off money: \$1 for single returns or \$2 for joint returns

Legal Basis: ORC 3517.16

Purpose: Money is distributed to qualified political parties. For each qualifying party, one-half of the receipts goes to the treasurer of the state executive committee of the party, and one half goes to the treasurers of each county executive committee. Each county committee's share is determined by the ratio of the number of check-offs in that county to the total statewide number of check-offs. Fund revenue and expenditures declined through FY 1998.

688 110-615 Local Excise Tax Administration

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 316,243	\$ 356,752	\$ 203,082	\$ 115,535	\$ 300,000	\$ 300,000
	12.8%	-43.1%	-43.1%	159.7%	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

Purpose: Cuyahoga County has been collecting voter-approved local option excise taxes on cigarettes, beer, wine, and mixed beverages since August 1, 1990. Revenue from these taxes is used to pay debt service on the bonds issued for the construction of the Gateway project sports complex (Jacobs Field houses baseball's Cleveland Indians and Gund Arena hosts the NBA Cleveland Cavaliers) in Cuyahoga County. The 2% of total tax collections received by this fund are for the purpose of defraying the cost of administering the tax. Administrative activities include auditing and enforcement. Authority to deposit 2% of county cigarette tax money into this fund is contained in ORC 5743.024. Authority to deposit 2% of the county tax on beer, wine, and mixed beverages into this fund is contained in ORC 4301.423.

Agency Fund Group

095 110-901 Municipal Income Tax

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
----	---	---	\$ 18,161,279	\$0	---
	N/A	N/A	N/A	-100.0%	N/A

Source: Agency Fund Group: The amounts of taxes collected by the State from municipal electric companies on behalf of local governments where this tax applies

Legal Basis: ORC 5745.03 and 5745.04

Purpose: This fund is used to distribute taxes collected by the State from municipal electric companies to the local governments where this tax applies.

425 110-635 Tax Refunds

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 1,190,632,476	\$ 1,417,186,988	\$ 1,295,681,977	\$ 1,357,674,143	\$ 1,296,756,200	\$ 1,337,119,600
	19.0%	-8.6%	4.8%	-4.5%	3.1%

Source: Agency Fund Group: The amount transferred to the Tax Refund Fund by the Treasurer of State is derived from current receipts of the same tax or the fee for which the refund arose. In the case of a tax credit refund, the transfer comes from the current receipts of the taxes administered by the Department of Taxation.

Legal Basis: ORC 5703.052; Section 104 of Am. Sub. H.B. 95 of the 125th G.A.

Purpose: The fund is used to pay refunds for taxes or fees illegally or erroneously assessed or collected, or for any other reason overpaid.

Holding Account Redistribution Fund Group

R10 110-611 Tax Distributions

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 1,016	----	\$ 50	\$ 0	\$ 50,000	\$ 50,000
		N/A	-100.0%	N/A	0.0%

Source: Holding Account Redistribution Fund Group: Sales tax payments

Legal Basis: Section 104 of Am. Sub. H.B. 95 of the 125th G.A. (originally established by Controlling Board in December 1985)

Purpose: This line item functions as a holding account for sales tax payments when there is uncertainty as to the proper disposition of the payment. The line item also temporarily holds 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.

Taxation, Department of

R11 110-612 Misc Income Tax Receipts

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 3,066	\$ 3,382	----	\$ 0	\$ 50,000	\$ 50,000
	10.3%		N/A	N/A	0.0%

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

Legal Basis: Section 104 of Am. Sub. H.B. 95 of the 125th 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 there is uncertainty as to the proper disposition of the payment. 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. As with line item 110-611, annual revenues and disbursements for this fund are very volatile.