

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TOSCD6 Supplemental School Employee Compensation Deferral Plan

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		R.C. 113.42, 113.43, 113.44, 2907.15, and 2921.41	
(1) No provision.	(1) No provision.	(1) Authorizes the Treasurer of State to offer a supplemental employee compensation deferral plan to eligible employees of a school district or college. Specifies that the plan is in addition to any retirement or any other benefit program provided by law for employees of the school district or college. Allows the Treasurer to designate one or more third parties as administrator of the plan. Requires the Treasurer to establish eligibility criteria for plan participation and adopt necessary rules related to the plan.	(1) No Provision.
(2) No provision.	(2) No provision.	(2) Provides that the plan may be invested in investments considered appropriate by the Treasurer, including life insurance, annuity contracts, and mutual funds.	(2) No Provision.
(3) No provision.	(3) No provision.	(3) Specifies that the deferred employee compensation under such plan is not included in the computation of federal or state income taxes.	(3) No Provision.
(4) No provision.	(4) No provision.	(4) Creates the Supplemental Employee Deferral Plan Administration Fund, to be used by the Treasurer of State to pay actual and necessary administrative expenses of the plan. Specifies that the fund will not be part of the state treasury, but will be in the custody of the Treasurer of State.	(4) No Provision.

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(5) No provision.	(5) No provision.	<p>(5) Allows the Treasurer of State to apply administrative expenses of the plan in any of the following ways: (a) against earnings from investments, (b) as prorated fees charged equitably among the participants of the plan, or (c) by another method determined by the Treasurer of State. Specifies that the Treasurer of State must use one of the above options.</p> <p>Fiscal effect: Potential increase in administrative costs for the Treasurer to establish and administer the plan. Potential increase in pension costs if a school district or a college opts to contribute to the supplemental plan on behalf of its participating employees; any such increase would be permissive. Potential reduction in state personal income tax and school district income tax revenue, with the magnitude of the reduction depending on participation in the new plan.</p>	(5) No Provision.

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TOSCD7 Public Employee Salary and Benefits Information Reported to Treasurer of State

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		R.C. 113.47	
(1) No provision.	(1) No provision.	(1) Requires all state agencies and political subdivisions to submit "reportable information" related to public employee salaries and benefits annually to the Treasurer of State by March 1 of the year following the year for which information is being reported. Specifies that reportable information for calendar year 2010 must be reported by September 1, 2011. Defines "reportable information" to include: (a) the name, title, gross annual pay, employer, and years of service of each employee or elected official of a governmental entity and (b) any cost associated with employment other than gross pay, including, but not limited to, pension and benefits.	(1) No Provision.
(2) No provision.	(2) No provision.	(2) Requires the Treasurer of State to make the information available by April 15 of each year either on the Treasurer's web site or in any other convenient and accessible manner. The Treasurer is authorized to adopt rules to "prescribe incentives to enforce compliance" with the reporting requirement.	(2) No Provision.

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Fiscal effect: Potential increase in the Treasurer's administrative costs related to the requirements. Increase in costs for political subdivisions to comply with reporting requirements. As required by existing law, the Department of Administrative Services currently publishes on the state web site each state employee's gross pay from the most recent pay period including the name of the agency, position title, and employee name.

TOSCD5 Transfer of OBA Bonding Authority to the Treasurer of State

R.C. 154.02, 154.07, 154.24, 154.25, and 3333.90; Section 701.50

R.C. 123.10, 154.02, 154.07, 154.11, 154.24, 154.25, 3333.90 and 5120.105; Section 701.50

R.C. 123.10, 154.02, 154.07, 154.11, 154.24, 154.25, 3333.90 and 5120.105; Section 701.50

No provision.

Provides for the Treasurer of State to supersede and replace the Ohio Building Authority as the issuing authority in all matters relating to the issuance of obligations for the financing of capital facilities for housing branches and agencies of state government and for the financing of community or technical college capital facilities pursuant to the Bond Intercept Program. (Does not, however, repeal the Ohio Building Authority's current bond issuing authority for these purposes.)

Same as the House, but creates in the state treasury the following bond service trust funds for the purpose of payment of bond service charges for sales of obligations credited to the corresponding funds: Administrative Facilities Bond Service Trust Fund (Administrative Building Fund); Adult Correctional Facilities Bond Service Trust Fund (Adult Correctional Building Fund); Juvenile Correctional Facilities Bond Service Trust Fund (Juvenile Correctional Building Fund); and Public Safety Bond Service Trust Fund (Public Safety Building Fund) and consolidates them in one section of the law (R. C. 154.24).

Same as the Senate.

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<p>No provision.</p>	<p>No provision.</p> <p>Fiscal effect: Potentially increases the Treasurer of State's administrative costs related to the new responsibilities, with potential corresponding decrease in the Ohio Building Authority's administrative costs.</p>	<p>Specifies that the transfer of bond issuance authority from the OBA to the Treasurer does not apply to OBA's interests or responsibilities for the operation or maintenance of the James A. Rhodes State Office Tower, the Vern Riffe Center for Government and the Arts, the Frank J. Lausche State Office Building, the Michael V. DiSalle Government Center, the Oliver R. Ocasek Government Office Building, and the State of Ohio Computer Center.</p> <p>Fiscal effect: Same as the House.</p>	<p>Same as the Senate.</p> <p>Fiscal effect: Same as the House.</p>
<p>TOSCD4 Small Business Linked Deposit Program Investments</p>			
<p>No provision.</p>	<p>R.C. <i>135.61, 135.65 and 135.66</i></p> <p>Expands the financial instruments that the Treasurer of State may place with an eligible lending institution for purposes of lending the deposit to eligible small businesses at a rate below the present borrowing rate. Thereby conforms the financial instruments that may be used to those currently authorized for the Housing Linked Deposit Program.</p> <p>Fiscal effect: None.</p>	<p>R.C. <i>135.61, 135.65 and 135.66</i></p> <p>Same as the House.</p>	<p>R.C. <i>135.61, 135.65 and 135.66</i></p> <p>Same as the House.</p>

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TOSCD1 Office of the Sinking Fund

Section: 407.20

Specifies that GRF appropriation item 090401, Office of the Sinking Fund, must be used for costs incurred by or on behalf of the Commissioners of the Sinking Fund and the Ohio Public Facilities Commission with respect to State of Ohio general obligation bonds or notes, and the Treasurer of State with respect to State of Ohio general obligation and special obligation bonds or notes. Specifies that the GRF be reimbursed for costs relating to the issuance and administration of Highway Capital Improvement bonds or notes from appropriation item 155902, Highway Capital Improvement Bond Retirement Fund, in the budget of the Commissioners of the Sinking Fund, by intrastate transfer voucher pursuant to a certification by the Office of the Sinking Fund of the actual amounts used. Specifies that the amounts necessary to make such a reimbursement are appropriated from the Highway Capital Improvement Bond Retirement Fund.

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TOSCD2 Police and Fire Death Benefit Fund

Section: 407.20

Specifies that GRF appropriation item 090575, Police and Fire Death Benefits, must be disbursed quarterly by the Treasurer of State at the beginning of each quarter of each fiscal year to the Board of Trustees of the Ohio Police and Fire Pension Fund. Requires the Treasurer of State to certify such amounts quarterly to the Director of Budget and Management. Requires the Board of Trustees of the Ohio Police and Fire Pension Fund, by June 20th of each fiscal year, to certify to the Treasurer of State the amount disbursed in that fiscal year to make the payments required by section 742.63 of the Revised Code and return to the Treasurer of State moneys received from this appropriation item but not disbursed.

Section: 407.20

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TOSCD3 Tax Refunds

Section: 407.20

Specifies that AGY Fund 4250 appropriation item 090635, Tax Refunds, be used to pay specified tax refunds. Appropriates additional amount if the Director of Budget and Management determines that an additional amount is necessary.

Section: 407.20

Same as the Executive.

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