Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee

Commercial Activity Tax

TAXCD6 Expansion of the New Refundable Job Retention Tax Credit

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
R.C. *122.171, 5725.98, 5729.98, 5733.0610, 5747.058, 5751.50.*	R.C. *122.171, 5725.98, 5729.98, 5733.0610, 5747.058, 5751.50.*	R.C. *122.171, 5725.98, 5729.98, 5733.0610, 5747.058, and 5751.50.*	R.C. *122.171, 5725.98, 5729.98, 5733.0610, 5747.058, and 5751.50.*
Authorizes, between July 1, 2011, and December 31, 2013, the Tax Credit Authority to grant a new refundable job retention tax credit (JRTC) to businesses that have an annual payroll of at least $20 million, that invest at least $5 million at a project site in the same local jurisdiction where its principal place of business is located, and that meet other existing JRTC program requirements.	Same as the Executive.	Same as the Executive, except clarifies that the Tax Credit Authority may authorize up to $25 million of new refundable job retention tax credits between 2011 and 2013, and beginning in 2014, an amount of $25 million per year may be authorized in the ensuing fifteen year period. Also clarifies that the business must retain at least 500 full-time employees and maintain an annual payroll of at least $20 million, or maintain an annual payroll of $30 million.	Same as the Senate.
Imposes additional requirements on applicants for the expanded refundable credit that do not apply to the existing refundable credit.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
Fiscal effect: This provision generally expands the existing refundable job retention tax credit in H.B. 58 of the 129th General Assembly. It increases the current $8 million ceiling in annual refundable job retention tax credits to $25 million combined for 2011, 2012, and 2013. Potential commercial activity tax revenue loss (all funds basis) is $17.0 million for the biennium, though the yearly loss is undetermined. The GRF share of the revenue loss each year would depend on the allocation of commercial activity tax revenues between the GRF, the School District Tangible Property Tax Replacement Fund (Fund 7047) and the Local Government Tangible Property Tax Replacement Fund (Fund 7081).	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD33 CAT Exemption for Uranium Enrichment Facility Transactions			
		R.C. *5751.01, 5751.41*	R.C. *5751.01, 5751.41*
No provision.	No provision.	Authorizes a commercial activity tax exemption for receipts from transactions involving uranium within an area containing a uranium enrichment facility, provided that the facility is licensed by the U.S. Nuclear Regulatory Commission, is or was owned or controlled by the U.S. Department of Energy or its successor, and is certified as such by the Tax Commissioner. Specifies that the owner or operator of the facility must apply to the Tax Commissioner for certification and may appeal a denial of an application to the Board of Tax Appeals.	Same as the Senate, except clarifies that "qualified uranium receipts" does not include receipts with a situs in this state outside of a uranium enrichment zone and specifies that if an applicant appeals the Tax Commissioner's denial of an exemption application, the applicant must maintain certain tax records until resolution of the appeal.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		Fiscal effect: Reduces revenue from the CAT. Potential revenue loss may be several million dollars per year. The GRF share of the revenue loss each year would depend on the allocation of commercial activity tax revenues between the GRF, the School District Tangible Property Tax Replacement Fund (Fund 7047) and the Local Government Tangible Property Tax Replacement Fund (Fund 7081). Any revenue loss to the GRF would also decrease the amount of tax revenue that will be deposited to the Local Government Fund (LGF) and the Public Library Fund (PLF); revenue losses to the LGF and PLF would decrease distributions to counties and local governments.	**Fiscal effect: Same as the Senate.**

TAXCD22 Commercial Activity Tax on Casinos

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
	R.C. *5751.01, 5753.01*	R.C. *5751.01, 5753.01*	
No provision.	Specifies that the commercial activity tax applies to the gross receipts of a casino operator without deduction for casino user winnings and payouts.	Same as the House.	No provision.
	Fiscal effect: None.	**Fiscal effect: Same as the House.**	

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
Corporation Franchise Tax			
TAXCD35 Insurance Companies Franchise Tax Credit For Research Expenses			
		R.C. *5733.351, Section 757.93*	R.C. *5733.351, Section 757.93*
No provision.	No provision.	States that, for purpose of the corporation franchise tax tax credit for research expenses incurred by one or more members of a commonly owned or controlled group of corporations, an insurance company may be considered to be included in the group, though insurance companies are not subject to the franchise tax. Also declares that the amendment is a clarification of existing law.	Same as the Senate.
		Fiscal effect: None.	**Fiscal effect: None.**
Personal Income Tax			
TAXCD41 Small Business Investment Credit			
			R.C. *122.86, 5747.81, 5747.98*
(1) No provision.	(1) No provision.	(1) No provision.	(1) Authorizes a nonrefundable, small business investment credit against the personal income tax for persons investing in a "small business enterprise" with an operating presence in Ohio. Generally defines a "small business enterprise" as (a) having at least 50 employees in Ohio or a majority of all its U.S.-based employees in Ohio, and (b) either having assets of $50 million or less or having sales of $10 million or less. Specifies that eligible investments must be made on or after July 1, 2011.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
(2) No provision.	(2) No provision.	(2) No provision.	(2) Specifies that the small business investment credit equals 10% of the qualifying investment, and that unused credits can be carried forward for up to seven succeeding tax years. Specifies that credits may be claimed for either direct investments by the taxpayer or indirect investments made by a partnership or other form of pass-through entity in which the taxpayer owns an equity interest.
(3) No provision.	(3) No provision.	(3) No provision.	(3) Provides that issuance of credit certificates is to be administered by the Director of Development, in consultation with the Tax Commissioner. Limits the value of credits granted by the Director of Development to $100 million in any fiscal biennium, and limits to $1 million the amount of credit any one taxpayer may receive on behalf of qualifying investments in any fiscal biennium.
(4) No provision.	(4) No provision.	(4) No provision.	(4) Prohibits a person from claiming the small business investment credit until the conclusion of the applicable "holding period." Defines a "holding period" as at least two years beginning on the day the qualifying investment was made if the qualifying investment is made between July 1, 2011, and June 30, 2013; or five years if the qualifying investment is made after June 30, 2013.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
			Fiscal effect: No fiscal effect during the FY 2012-2013 biennium, due to the required holding period, but potential revenue loss up to $100 million in successive biennia. The revenue loss would be borne primarily by the GRF, with smaller additional losses to the Local Government Fund and the Public Library Fund.

TAXCD21 Income Tax Refund Contributions to Ohio Historical Society

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
	R.C. *149.308, 5747.113*	R.C. *149.308, 5747.113*	R.C. *149.308, 5747.113*
No provision.	Allows taxpayers to contribute a portion of their income tax refunds to the Ohio Historical Society Income Tax Contribution Fund created by the bill, and to contribute directly to this fund. Requires the Ohio Historical Society to use this money for the public functions with which it is charged by R.C. 149.30.	Same as the House.	Same as the House.
	Fiscal effect: Contributions to the new fund are uncertain. Three existing funds for income tax refund contributions have each received yearly amounts ranging from about $300,000 to more than $600,000. Up to 2.5% of income tax refund contributions may be transferred to the Litter Control and Natural Resource Contribution Fund (Fund 4370) to pay Department of Taxation costs of administering this program.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD4 Mail-in Voter Registration Materials with Income Tax Returns			
R.C. *5703.05*	R.C. *5703.05*	R.C. *5703.05*	R.C. *5703.05*
Eliminates the requirement that the Department of Taxation include mail-in voter registration materials with income tax returns.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: Reduces costs for the Secretary of State, which pays all costs for the inclusion of the mail-in registration form under current law.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Property Taxes and Transfer Fees

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD29 County Delinquent Tax and Assessment Funds			
		R.C. *321.261, 149.38, 323.73, 323.75, 5721.19, and 5723.18*	R.C. *321.261, 149.38, 323.73, 323.75, 5721.19, and 5723.18*
No provision.	No provision.	Divides each county's Delinquent Tax and Assessment Collection Fund into two separate funds, one for county treasurer expenses and the other for prosecuting attorney expenses. Currently, half of the money in each county's fund is appropriated to the treasurer and half to the prosecuting attorney, and the purposes for which the money may be used are unchanged. Authorizes the county treasurer or prosecuting attorney to suspend the crediting of delinquent tax collections to the respective funds if the balance reaches specified thresholds.	Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		Fiscal effect: May reduce amounts held in county delinquent tax and assessment collection funds.	**Fiscal effect: Same as the Senate.**

TAXCD40 Purposes for Which a Property Tax May Be Levied Related to Police and Fire Services

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		R.C. *5705.19*	R.C. *5705.19*
No provision.	No provision.	Expands the expressly stated purposes for which a political subdivision may levy a property tax related to police and fire services to include payment of (1) salaries of emergency medical service personnel, part-time police personnel, and police and fire communications and administrative personnel, and (2) employer contributions to retirement or pension funds for such personnel. Under current permanent law, the proceeds of a police or fire levy may be used towards the salaries and retirement benefits of only "firefighters or firefighting companies" and "permanent police personnel."	Same as the Senate.
		Fiscal effect: The fiscal effects of this change appear indeterminate. May codify current practice in an unknown number of jurisdictions.	**Fiscal effect: Same as the Senate.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD39 Qualified Energy Project Exemption			
		R.C. *5727.75*	R.C. *5727.75*
No provision.	No provision.	Extends by three years the deadline by which the owner of a qualified energy project must submit a property tax exemption application, begin construction, and place into service an energy facility using renewable energy resources or advanced energy technology to qualify for an ongoing real and tangible personal property tax exemption.	Same as the Senate, but the deadline is extended by two years as opposed to three years.
		Fiscal effect: May decrease property tax revenues for local taxing authorities where projects are located and may increase annual service payments in lieu of taxes for the local taxing jurisdictions where projects are located.	**Fiscal effect: Same as the Senate.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee

TAXCD16 Local Government Reimbursement for Utility Personal Property Tax Losses

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
R.C. *5727.84, 5727.85, 5727.86, Section 757.20*	R.C. *5727.84, 5727.85, 5727.86, Section 757.20*	R.C. *5727.84, 5727.85, 5727.86, Section 757.20*	R.C. *5727.84, 5727.85, 5727.86, Section 757.20*
(1) Accelerates the phase-out of fixed-rate public utility property tax loss reimbursements for most non-school taxing units based on each unit's reliance on the reimbursement as measured by the unit's CY 2010 public utility tax loss reimbursement as a percentage of its total resources as defined in the bill. Specifies that reimbursements are phased out, beginning in CY 2011, so that each unit's reliance on the reimbursement falls by two percentage points per year. Beginning in FY 2012, phases out reimbursements for nonoperating fixed-rate levies by 25% per year (municipalities are the only non-school taxing unit that is eligible for this reimbursement).	(1) Same as the Executive, except holds reimbursements at CY 2013 levels in subsequent years for units of local government other than school districts.	(1) Same as the House.	(1) Same as the House.
(2) Changes the percentages of money credited to various funds from kilowatt-hour (KWH) tax receipts. For FY 2012 and FY 2013, requires 88% of receipts to be credited to the GRF (from 63%), 9% (from 25.4%) to the School District Property Tax Replacement Fund (Fund 7053), and 3% (from 11.6%) to the Local Government Property Tax Replacement Fund (Fund 7054). Distributions to the GRF increase in subsequent fiscal years, to 100% in FY 2031, and eliminates distributions to the	(2) Same as the Executive, except holds percentages of KWH tax receipts at FY 2012 levels in subsequent years.	(2) Same as the House.	(2) Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
other two funds in that same year.			
(3) Changes the distribution of receipts from the excise tax on natural gas distribution companies. Beginning FY 2012, requires 100% of receipts to the GRF instead of 68.7% to the School District Property Tax Replacement Fund (Fund 7053) and 31.3% to the Local Government Property Tax Replacement Fund (Fund 7054) as under current law.	(3) Same as the Executive.	(3) Same as the Executive.	(3) Same as the Executive.
(4) Changes the default method for apportioning reimbursement payments among local governments other than school districts for mergers or annexations from a property value basis to a square mileage basis.	(4) Same as the Executive.	(4) Same as the Executive.	(4) Same as the Executive.
(5) Allows a local government to appeal to the Tax Commissioner a levy classification or amount used in calculation of total resources. Specifies that decisions of the Tax Commissioner regarding appeals are final and not subject to appeal and that no changes in classifications or calculations will be made after June 30, 2013.	(5) Same as the Executive.	(5) Same as the Executive.	(5) Same as the Executive.
(6) States that, with respect to unvoted debt levies within the ten-mill limit or pursuant to a municipal charter, if the levy was no longer levied for debt purposes for tax year 2010 or for any tax year thereafter before 2016, payments for that levy are to be made under the new reimbursement mechanism for fixed-rate levy losses beginning the first year after the year for which it is no longer levied for debt purposes (and is levied for other	(6) Same as the Executive.	(6) Same as the Executive.	(6) Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
purposes). (Taxes levied pursuant to a municipal charter refer to taxes levied pursuant to a provision of a municipal charter that permits the tax to be levied without prior voter approval.)			
(7) Requires reimbursement payments to be made on or before August 31 and February 28 instead of in late August and February as under current law.	(7) Same as the Executive.	(7) Same as the Executive.	(7) Same as the Executive.
(8) Repeals the law creating, as of January 1, 2011, the Public Utility Tax Study Committee, which was to study the extent to which school districts had been compensated by the tax loss reimbursements	(8) Same as the Executive.	(8) Same as the Executive.	(8) Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
Fiscal effect: See LSC's Bill Analysis for H.B. 153 for a more extensive discussion of these proposed statutory changes. The appropriation for these payments from the Local Government Property Tax Replacement Fund (Fund 7054) is $16 million for FY 2012 and $11 million for FY 2013, down from an estimated $90 million in FY 2011. The reallocation of KWH tax receipts would increase revenue to the GRF by about $139 million in FY 2012 and $141 million in FY 2013. The reduction in receipts to Fund 7054 under the proposed formula would be about $48 million in FY 2012 and FY 2013. The remainder of the increase in GRF revenue would come from the reduction in share to Fund 7053. Also, the bill directs the natural gas distribution tax to the GRF beginning in FY 2012. All revenues prior to FY 2012 have been distributed to Fund 7053 and Fund 7054. Amounts raised by this tax in recent years have ranged from about $66 million to $71 million.	**Fiscal effect: Same as the Executive except increases tax-loss reimbursements in FY 2014 and thereafter. Revenues to Fund 7054 appear likely to be adequate to cover the required payments.**	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD17 Local Government Reimbursement for Tax Losses on Tangible Personal Property (TPP) of General Business			
R.C. *5751.20, 5751.21, 5751.22, 5751.23, Section 757.20*	R.C. *5751.20, 5751.21, 5751.22, 5751.23, Section 757.20*	R.C. *5751.20, 5751.21, 5751.22, 5751.23, Section 757.20*	R.C. *5751.20, 5751.21, 5751.22, 5751.23, Section 757.20*
(1) Accelerates the phase-out of fixed-rate TPP tax loss reimbursements for most non-school taxing units, based on each unit's reliance on the reimbursements as measured by each unit's calendar year (CY) 2010 TPP reimbursement as a percentage of the unit's total resources as defined in the bill. Specifies that beginning in CY 2011, reimbursements for operating fixed rate levies are phased out so that each unit's reliance on the reimbursements falls by two percentage points per year.	(1) Same as the Executive, except holds reimbursements at CY 2013 levels in subsequent years for units of local government other than school districts.	(1) Same as the House.	(1) Same as the House.
(2) Phases out nonoperating fixed-rate levy reimbursement by 25% per year beginning in CY 2011. (Municipalities are the only non-school taxing unit that is eligible for these reimbursements.)	(2) Same as the Executive, except holds nonoperating fixed-rate levy reimbursement at 25% in CY 2013 and thereafter.	(2) Same as the House.	(2) Same as the House.
(3) Changes the percentages of money credited to various funds from commercial activity tax (CAT) receipts. For FY 2012, requires 25% (from 5.3%) of receipts to be credited to the GRF, 52.5% (from 70%) to the School District Tangible Property Tax Replacement Fund (Fund 7047), and 22.5% (from 24.7%) to the Local Government Tangible Property Tax Replacement Fund (Fund 7081). Specifies that the corresponding percentages for FY 2013 are	(3) Same as the Executive, except holds percentages of CAT receipts at FY 2013 levels in subsequent years.	(3) Same as the House.	(3) Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
50% (from 10.6%), 35% (from 70%), and 15% (from 19.4%), respectively. Increases distributions to the GRF in subsequent fiscal years, to 100% in FY 2021, and phases out distributions to the other two funds. Eliminates distributions to Fund 7047 beginning in FY 2021. Eliminates distributions to Fund 7081 beginning in FY 2019.			
(4) Changes the default method for apportioning reimbursement payments among local governments other than schools for mergers or annexations from a property value basis to a square mileage basis.	(4) Same as the Executive.	(4) Same as the Executive.	(4) Same as the Executive.
(5) Phases out from 2012 to 2016 the county administrative fee losses caused by the tangible personal property tax losses.	(5) Same as the Executive.	(5) Same as the Executive.	(5) Same as the Executive.
(6) Allows a local government to appeal to the Tax Commissioner a levy classification or amount used in calculation of total resources. Specifies that decisions of the Tax Commissioner regarding appeals are final and not subject to appeal and that no changes in classifications or calculations will be made after June 30, 2013.	(6) Same as the Executive.	(6) Same as the Executive.	(6) Same as the Executive.
(7) Specifies that annual reimbursement payments for non-school taxing units be made twice per year, in May and on or before November 20, beginning in TY 2011. (Current law requires three payments per year, in May, August, and October.)	(7) Same as the Executive.	(7) Same as the Executive.	(7) Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
(8) Specifies that debt levies that have been imposed pursuant to a municipal charter, and that do not have to be approved by voters will, like other unvoted debt levies, continue to be reimbursed at 100% as long as the levy was still being used to pay debt in 2010 and as long as it continues to be levied to pay debt.	(8) Same as the Executive.	(8) Same as the Executive.	(8) Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
Fiscal effect: See LSC's Bill Analysis for H.B. 153 for a more extensive discussion of these proposed statutory changes. The appropriation for these payments from the Local Government Tangible Property Tax Replacement Fund (Fund 7081) is $291 million for FY 2012 and $181 million for FY 2013, down from an estimated $414 million in FY 2011. The reallocation of CAT receipts would increase revenue to the GRF by about $289 million in FY 2012 and $594 million in FY 2013. The reduction in receipts to Fund 7081 under the proposed formula would be about $32 million in FY 2012 and $66 million in FY 2013. The remainder of the increase in GRF revenue would come from the reduction in share to Fund 7047. The bill retains the current law provision that the GRF would make up any shortfall in amounts needed to provide school districts and local governments their required reimbursements, though the required reimbursements are phased out more quickly under the proposed changes. The provision that limits the speed with which TPP reimbursements are phased out for any individual jurisdiction to no more than 2% of its total resources in calendar year 2011 and 4% in 2012 makes a statewide calculation of the change in required reimbursement very data intensive. LSC has not yet determined	**Fiscal effect: Same as the Executive except increases tax-loss reimbursements in FY 2014 and thereafter. Revenues to Fund 7081 appear likely to be adequate to cover the required payments.**	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
whether GRF transfers will be needed in addition to the amounts appropriated in the bill.			

Sales and Use Taxes

TAXCD37 Computer Data Center Sales and Use Tax Exemption

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		R.C. *122.175*	R.C. *122.175*
No provision.	No provision.	Authorizes the Tax Credit Authority to grant a full or partial exemption from all sales and use taxes for equipment used in the operation of a computer data center business, provided that the business makes a capital investment of at least $100 million in the state and maintains an annual payroll for employees involved in the capital investment project of at least $5 million.	Same as the Senate.
		Fiscal effect: Reduces by an indeterminate amount GRF receipts from the sales and use tax. Potential loss may be several millions of dollars. Any revenue loss to the GRF also decreases the amount of tax revenue that will be deposited to the Local Government Fund (LGF) and the Public Library Fund (PLF); revenue losses to the LGF and PLF decrease distributions to counties and local governments.	**Fiscal effect: Same as the Senate.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD31 Seven-Year Time Limit for Sales and Use Tax Assessment			
		R.C. *5703.58, 5739.07*	R.C. *5703.58, 5739.07*
No provision.	No provision.	Places a seven-year time limit within which the Tax Commissioner must issue an assessment for any alleged unpaid use tax liability when no shorter time limit applies under current law. Prohibits the Commissioner from assessing any consumer for use tax liability incurred before 2008.	Same as the Senate.
No provision.	No provision.	Allows taxpayers who are assessed for unpaid use tax between four and seven years after the tax was due to file a claim for refund for overpaid sales or use tax for up to seven prior years.	Same as the Senate, except specifies that the application for refunds must be made within six months of the assessment and any refund shall not exceed the amount of the assessment due for the same period.
		Fiscal effect: Potentially reduces GRF revenue from sales and use tax assessments and refunds.	**Fiscal effect: Same as the Senate.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD30 Sales Tax Exemption for Certain Tangible Property and Services Used in Agriculture and Related Services			
		R.C. *5739.01, Section 757.60*	R.C. *5739.01, Section 757.60*
No provision.	No provision.	Exempts from sales and use taxation any building materials and related services that are incorporated into a building or structure used for keeping "captive deer" by specifying that such deer are "livestock" for the purpose of the existing exemption for livestock structures. Clarifies that the exemption applies to captive deer kept for agricultural purposes and not for private hunting.	Same as the Senate.
No provision.	No provision.	Removes horses and fish from the definition of excluded livestock for purposes of the sales tax exemption for building materials and related services incorporated into a building or structure used to keep fish or horses for food.	Same as the Senate.
No provision.	No provision.	Exempts from sales tax sales of tangible personal property or agricultural land tiles used "primarily" (in place of "directly" in current law) for farming, agriculture, horticulture, or floriculture.	Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		Fiscal effect: Reduces, by an indeterminate amount, GRF revenue from the state sales and use tax and revenue from local permissive and transit authority sales taxes. Any revenue loss to the GRF would also decrease the amount of tax revenue that will be deposited to the Local Government Fund (LGF) and the Public Library Fund (PLF); revenue losses to the LGF and PLF would decrease distributions to counties and local governments.	**Fiscal effect: Same as the Senate.**

TAXCD36 Sales and Use Tax Exclusion for Redeemed Customer Loyalty Coupons

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		R.C. *5739.01*	R.C. *5739.01*
No provision.	No provision.	Excludes from the sales and use tax the value of gift cards or certificates redeemed by a consumer in exchange for the vendor's goods or services as part of the vendor's awards, loyalty, or promotional program.	Same as the Senate.
		Fiscal effect: Reduces by an indeterminate amount GRF receipts from the sales and use tax. Any revenue loss to the GRF also decreases the amount of tax revenue that will be deposited to the Local Government Fund (LGF) and the Public Library Fund (PLF); revenue losses to the LGF and PLF decrease distributions to counties and local governments.	**Fiscal effect: Same as the Senate.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee

Other Taxation Provisions

TAXCD28 Joint Tax Expenditure Review Committee

R.C. *101.36*

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
No provision.	No provision.	Creates the Joint Tax Expenditure Review Committee, composed of eight legislators, for the purpose of reviewing existing and newly-proposed tax expenditures. Specifies that the Committee be comprised of: the chair and ranking minority member of the house of representatives committee that deals primarily with tax legislation; the chair and ranking minority member of the senate committee that deals primarily with tax legislation; two members of the house of representatives appointed by the speaker of the house of representatives; and two members of the senate appointed by the president of the senate.	No provision.
No provision.	No provision.	Requires the Committee to establish a schedule for review for each tax expenditure so that each expenditure is reviewed at least once every eight years, and make recommendations as to whether each tax expenditure should be continued without modification, modified, scheduled for further review at a future date to consider repealing the expenditure, or repealed outright.	No provision.
No provision.	No provision.	Requires any tax expenditure bill to include a statement explaining the objectives of the tax expenditure or its modification and the sponsor's intent in proposing the tax	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		expenditure or its modification.	
No provision.	No provision.	Requires the Committee to review a tax expenditure bill before it may be scheduled for a vote in any legislative committee.	No provision.
No provision.	No provision.	Requires the Committee to prepare an annual report of its determinations and, not later than the thirty-first day of December of each year, provide a copy of the report to the governor, the speaker of the house of representatives, the president of the senate, the minority leader of the house of representatives, and the minority leader of the senate. The first annual report may be submitted either in 2011 or 2012.	No provision.
		Fiscal effect: Potential minimal increase in expenditures. The bill does not specify a funding source for support of the Committee.	

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD3 Adjustments to Local Government Distributions			
R.C. *131.44, 131.51, 5705.031, 5705.32, 5705.321, 5707.03, 5725.01, 5725.151, 5725.18, 5725.24, 5747.46, 5747.47, 5747.48, 5747.50, 5747.51, 5751.011, and Sections 379.10 and 757.10*	R.C. *131.44, 131.51, 5705.031, 5705.32, 5705.321, 5707.03, 5725.01, 5725.151, 5725.18, 5725.24, 5747.46, 5747.47, 5747.48, 5747.50, 5747.51, 5751.011, and Sections 379.10 and 757.10*	R.C. *131.44, 131.51, 5705.031, 5705.32, 5705.321, 5707.03, 5725.01, 5725.151, 5725.18, 5725.24, 5747.46, 5747.47, 5747.48, 5747.50, 5747.51, 5751.011, and Sections 379.10 and 757.10*	R.C. *131.44, 131.51, 5705.031, 5705.32, 5705.321, 5707.03, 5725.01, 5725.151, 5725.18, 5725.24, 5747.46, 5747.47, 5747.48, 5747.50, 5747.51, 5751.011, and Sections 379.10 and 757.10*
(1) Reduces Local Government Fund (LGF or Fund 7069) distributions to 75% of FY 2011 levels for the period between August 2011 and June 2012, and reduces distributions to 50% of FY 2011 levels for all months in FY 2013. Provides that distributions after FY 2013 will depend on the total amount allocated to the fund as a percentage of total state tax revenue credited to the General Revenue Fund in FY 2013, instead of the current 3.68% of GRF tax revenue. Provides that allocations among county undivided LGFs and direct municipal payments from August 2011 through June 2013 will be on a pro rata basis based on their respective FY 2011 shares.	(1) Same as the Executive, except guarantees that any county undivided LGF that received less than $500,000 in FY 2011 will have no reduction in monthly distribution amounts in FY 2012 and FY 2013, and that any county undivided LGF that received over $500,000 in FY 2011 will receive at least $500,000 in FY 2012 and FY 2013.	(1) Same as the House, except increases the guarantee amount from $500,000 to $750,000, and increases the appropriation to the Local Government Fund by $50 million in each of FY 2012 and FY 2013. Distributes these amounts first to county undivided local government funds that received less than $750,000 in FY 2011 and to county undivided local government funds that in the absence of a guarantee amount would receive less than $750,000 in either FY 2012 or FY 2013, in amounts sufficient to offset reductions below the FY 2011 amounts and below $750,000, respectively. Distributes the balance of the $50 million in each year to all county undivided local government funds in proportion to distributions in FY 2011. Clarifies that current permanent law is to govern allocation of money to the Local Government Fund in July 2011.	(1) Same as the Senate, except specifies that distributions to the Local Government Fund must be credited against the state income tax, and eliminates the distribution of an additional $50 million in FY 2013 to the Local Government Fund (but retains the limitation on reductions in distributions to smaller county undivided local government funds).
(2) Reduces distributions from the Public Library Fund (PLF or Fund 7065) for all months between August 2011 and June 2013 to 95% of FY 2011 levels. Provides	(2) Same as the Executive.	(2) Same as the Executive.	(2) Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
that allocations among county undivided PLFs from July 2011 through December 2011 are on a pro rata basis based on their respective CY 2010 shares, and from January 2012 through June 2013, based on their respective CY 2011 shares. Provides that distributions after FY 2013 will depend on the total amount allocated to the fund as a percentage of total state tax revenue credited to the General Revenue Fund in FY 2013, instead of the current 2.22% of GRF tax revenue.			
(3) Provides that, after December 31, 2011, counties would no longer receive 5/8ths of the revenue from the dealers in intangibles tax on unaffiliated dealers, and instead allocates all revenue from that tax to the General Revenue Fund.	(3) Same as the Executive.	(3) Same as the Executive.	(3) Same as the Executive.
(4) Excuses the Tax Commissioner from compliance with existing certification requirements (regarding estimates of revenue to each county undivided LGF and PLF) for the 2012 and 2013 distribution years. Requires instead that the Commissioner send to each county one estimate of the total amount to be received from the Local Government Fund and the Public Library Fund by July 20 of the preceding year.	(4) Same as the Executive.	(4) Same as the Executive.	(4) Same as the Executive.
(5) No provision.	(5) No provision.	(5) Establishes a new formula for allocating money to subdivisions from the county undivided local tax funds. Permits deviation from the formula if 75% of the subdivisions in the county agree to an alternative	(5) No provision.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		formula. Allocates to each subdivision a base allocation which for the county equals 30% of the amount allocated to the county undivided local government fund, for a metropolitan park district equals 5.5% of this amount, and for all other subdivisions is a three-year rolling average of prior allocations or distributions. Provides for adjustment of allocations if the sum of all base allocations is greater or less than the amount allocated to the county undivided local government fund. Also provides for allocations to subdivisions of amounts received in excess of those originally allocated.	
Fiscal effect: Reduces transfers from the GRF to Fund 7069 in FY 2012 by about $172 million compared to current law, to $526 million. Reduces these transfers in FY 2013 by about $398 million compared to current law, to $339 million. Reduces transfers from the GRF to Fund 7065 by about $75 million in FY 2012 compared to current law, to $354 million. Reduces these transfers in FY 2013 by about $102 million compared to current law, to $345 million. Reduces transfers from the dealers in intangibles tax to counties, allocating these amounts instead to the GRF starting in CY 2012, that totaled about $13 million in CY 2009. Total gain to the GRF would be about $254 million in FY 2012 and $513 million in FY 2013.	**Fiscal effect: Same as the Executive, except increases appropriation item 110969, Local Government Fund, by $1 million in FY 2012 and $2 million in FY 2013. Total gains to the GRF would be reduced by these amounts.**	**Fiscal effect: Same as the House except further increases appropriation item 110969, Local Government Fund, by $50 million in each of FY 2012 and FY 2013.**	**Fiscal effect: Same as the Senate except eliminates the $50 million supplement to LGF revenue in FY 2013.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD27 Historic Building Rehabilitation Tax Credit			
	R.C. *149.311, 5725.34, 5725.98, 5729.17, 5729.98 and Section 812.20*	R.C. *149.311, 5725.34, 5725.98, 5729.17, 5729.98 and Section 812.20*	R.C. *149.311, 5725.34, 5725.98, 5729.17, 5729.98 and Section 812.20*
No provision.	Extends perpetually the credit for rehabilitating a historic building, but changes the aggregate limit on issuance of credits from $60 million per application period to $25 million per fiscal year. (Under existing law, the current application period, July 1, 2010 to June 30, 2011, is to be the last).	Same as the House.	Same as the House, but provides for an aggregate fiscal year limit of $60 million in credits (instead of $25 million).
No provision.	Allows foreign and domestic insurance company taxpayers to be eligible for the historic rehabilitation tax credit.	Same as the House.	Same as the House.
No provision.	No provision.	Allows the Department of Development and Ohio Historic Preservation Office to charge reasonable fees for the administration of the Historic Preservation Tax Credit Program.	Same as the Senate.
No provision.	No provision.	Requires expenditures of projects with costs over $200,000 to be certified by an accountant.	Same as the Senate.
No provision.	No provision.	Permits, rather than requires as under current law, the Director of Development to rescind an application in which the applicant has failed to obtain financing for the project within 18 months of being approved for a credit.	Same as the Senate.
No provision.	No provision.	Requires credits to be awarded after the rehabilitation or a stage in the rehabilitation is complete, depending on the length of the	Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		rehabilitation period; and requires an applicant to repay any amounts received if the project is not completed.	
No provision.	No provision.	No provision.	Requires the Director of Development to adopt rules for procedures and criteria for conducting cost-benefit analyses of historic buildings that are the subjects of applications so as to determine whether rehabilitation of the historic building will result in a net revenue gain in state and local taxes once the building is used. Requires the Director to consider the results of the cost-benefit analysis when determining whether to approve an application.
	Fiscal effect: This provision might reduce GRF tax revenues in FY 2013 by a minimal amount, though it is likely the full fiscal impact of this provision, up to $25 million per year, will occur outside the next biennium. The tax credit is currently claimed against the personal income tax, the corporate franchise tax, and the dealers in intangibles tax. Any revenue loss to the GRF would also decrease the amount of tax revenue that will be deposited to the Local Government Fund (LGF) and the Public Library Fund (PLF); revenue losses to the LGF and PLF would decrease distributions to counties and local governments.	**Fiscal effect: Same as the House, except establishes the Historic Rehabilitation Tax Credit Operating Fund in the state treasury, permits fee revenue to the new fund, and requires the fund to be used only for reasonable costs incurred by the Department of Development in administering the tax credit program.**	**Fiscal effect: Same as the Senate, except increases the yearly potential revenue loss to the GRF, LGF, and PLF after FY 2013 to $60 million.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD19 Ohio Grapes Industries Fund			
R.C. *4301.43*	R.C. *4301.43*	R.C. *4301.43*	R.C. *4301.43*
Extends through June 30, 2013 the two cents per gallon of wine tax revenue credited to the Ohio Grapes Industries Fund.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: Maintains revenues to the Ohio Grapes Industries Fund (Fund 4960). Fund 4960 received $808,248 in FY 2010 and is estimated to receive $962,999 in FY 2011. Receipts from the wine tax are otherwise credited to the GRF.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**
TAXCD5 Electronic Tax Filing Rules			
R.C. *5703.059*	R.C. *5703.059*	R.C. *5703.059*	R.C. *5703.059*
Authorizes the Tax Commissioner to adopt rules requiring electronic filing or payment of employer income tax withholding, motor fuel tax, cigarette and tobacco product excise tax, and severance tax. Authorizes taxpayers required to file or pay electronically under this provision to apply to the Tax Commissioner to be excused from the requirement.	Same as the Executive.	Same as the Executive, except authorizes the Tax Commissioner to require use tax returns to be filed electronically.	Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
Fiscal effect: Electronic filing and payment reduce costs for the Department of Taxation. The Department may incur initial costs to publicize any new requirements and to educate the public regarding any such changes.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

TAXCD7 Tax Notices by Alternative Delivery Means

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
R.C. *5703.37*	R.C. *5703.37*	R.C. *5703.37*	R.C. *5703.37*
Authorizes the Tax Commissioner to issue notices and orders using delivery means other than certified mail or personal service if the alternative means records when the notice or order is placed with the delivery service and when it is accepted from a recipient, and if the delivery service is available to the general public and is as timely and reliable as the U.S. Postal Service.	Same as the Executive.	Same as the Executive.	Same as the Executive, except clarifies that the Tax Commissioner may use alternative delivery means where the Revised Code requires personal service or certified mail.
No provision.	No provision.	Authorizes the Tax Commissioner to notify a vendor that the vendor's retail license has been revoked or suspended by a delivery service other than certified mail if the Commissioner finds that the delivery service is timely, reliable, available to the general public, and records the name of the person who accepted delivery and the date delivery was accepted.	Same as the Senate.
No provision.	No provision.	No provision.	Authorizes the Tax Commissioner to use a change of address service offered by an alternative delivery service if a notice issued by the Commissioner via certified mail is

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
			returned due to an undeliverable address.
Fiscal effect: Alternative delivery means may reduce Department of Taxation costs.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**
TAXCD26 Estate Tax Repeal			
	R.C. *5731.02, 5731.19, and 5731.21*	R.C. *5731.02, 5731.19, and 5731.21*	R.C. *5731.02, 5731.19, and 5731.21*
No provision.	Repeals the estate tax for the estates of individuals dying on or after January 1, 2013.	Same as the House.	Same as the House.
	Fiscal effect: The state GRF and the townships and municipal corporations in which the tax originates would no longer receive any revenue from the state estate tax for estates with dates of death on or after January 1, 2013. The revenue effect will occur after FY 2013, starting likely in FY 2014. The elimination of the state estate tax is estimated to reduce GRF tax receipts by tens of millions of dollars, and to decrease receipts to township or municipality of estate origin by hundreds of millions of dollars annually in the aggregate statewide. Any revenue loss to the GRF would also decrease the amount of tax revenue that will be deposited to the Local Government Fund (LGF) and the Public Library Fund (PLF) for distributions to counties and local governments.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD25 Tax Exemptions for Privatized State Services			
	R.C. *5747.01, 9.06, 126.60, 126.604, 718.01, 5739.02, and 5751.01*	R.C. *5747.01, 9.06, 126.60, 126.604, 718.01, 5739.02, and 5751.01*	R.C. *5747.01, 9.06, 126.60, 126.604, 718.01, 5739.02, and 5751.01*
No provision.	Provides an explicit sales tax exemption for transfers between the state and an entity, an income tax deduction for the entity's income, and commercial activity tax exclusion for the entity's gross receipts for an entity that enters into a contract with the state to provide highway (i.e., turnpike) services under the pending bill's authority for the state to contract for highway services, including the transfer of liquor operations to JobsOhio and the transfer of five prisons to private operators as authorized by the bill. (Real property conveyed to the private prisons operators is subject to real property taxes).	Same as the House, except specifies that operators of the private prisons would be subject to sales and use taxes, commercial activity tax, and state and local income taxes.	Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
	Fiscal effect: Clarifies that these privatized state services are exempt from the specified taxes.	**Fiscal effect: Compared to the House provision, increases GRF revenue from the sales and use tax, the commercial activity tax, and the income tax. The GRF share of the revenue gain each year would depend on the allocation of commercial activity tax revenues between the GRF, the School District Tangible Property Tax Replacement Fund (Fund 7047) and the Local Government Tangible Property Tax Replacement Fund (Fund 7081). Any revenue gain to the GRF from the other state taxes would also increase the amount of tax revenue that will be deposited to the Local Government Fund (LGF) and the Public Library Fund (PLF); revenue gain to the LGF and PLF would increase distributions to counties and local governments.**	**Fiscal effect: Same as the Senate.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD32 School District Combined Income Tax and Property Tax Levy			
		R.C. *5748.09, 145.56, 319.301, 3305.08, 3307.41, 3309.66, 3316.041, 3316.06, 3316.08, 3317.08, 5505.22, 5705.214, 5705.29, 5748.01, 5748.05, 5748.081, Section 757.90*	R.C. *5748.09, 145.56, 319.301, 3305.08, 3307.41, 3309.66, 3316.041, 3316.06, 3316.08, 3317.08, 5505.22, 5705.214, 5705.29, 5748.01, 5748.05, 5748.081, Section 757.90*
No provision.	No provision.	Authorizes school districts, with voter approval of a single ballot question, to levy both a property tax for a fixed amount of revenue and an income tax. (Current permanent law allows school districts to propose both types of levy questions at a single election, but not as a single issue on the ballot.) Permits a school district to propose a combined income tax and property tax levy question up to twice a year.	Same as the Senate.
		Fiscal effect: None	**Fiscal effect: None.**
TAXCD18 Income Tax Distribution to Counties			
Section: *503.70*	Section: *503.70*	Section: *503.70*	Section: *503.70*
Appropriates GRF funds to make any payment required by the Ohio Constitution's provision that not less than 50% of the income, estate, and inheritance taxes collected by the state must be returned to the county, school district, city, village, or township in which such taxes originate.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD20 Temporary Tax Amnesty Program			
	Sections: *757.40, 757.41*	Sections: *757.40, 403.10, 403.20, 757.41, and 757.42*	Sections: *757.40, 403.10, 403.20, 757.41, and 757.42*
(1) No provision.	(1) Requires the Tax Commissioner to administer a tax amnesty program from January 1 to February 15, 2012, for the state personal income tax, sales and use tax, and corporate franchise tax, and for local taxes including the tangible personal property tax, county and transit authority sales tax, and school district income tax.	(1) Same as the House, but removes delinquent tangible personal property taxes from the taxes eligible for the bill's proposed amnesty program, and adds delinquent estate tax, motor fuel tax, cigarette tax, commercial activity tax, natural gas company excise tax (as distinct from the natural gas distribution, or "MCF," tax), and dealers in intangibles tax as taxes eligible for amnesty; changes the dates of the tax amnesty for all taxes except the use tax to the period from May 1 to June 15, 2012, instead of January 1 to February 15, 2012.	(1) Same as the Senate.
(2) No provision.	(2) No provision.	(2) Allows the Tax Commissioner the option of contracting with a third party to administer the amnesty or to provide advertising or computer support for the amnesty; and specifies that Fund 5BW0 appropriation item 110630, Tax Amnesty Promotion and Administration be used for advertising, promotion, and administration costs of the amnesty program.	(2) Same as the Senate.
(3) No provision.	(3) No provision.	(3) Requires the Tax Commissioner to administer a tax amnesty program for the use tax for the period from the effective date of the bill to May 1, 2013, for taxes owed on or after January 1, 2010. Authorizes the Commissioner to enter into a payment plan	(3) Same as the Senate, but (a) changes the start date of the use tax amnesty to October 1, 2011; (b) prohibits the Tax Commissioner from waiving interest or penalties due on use tax paid under the amnesty by a consumer who registered for payment of the use tax on

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		of up to 2 years with any consumer that participates in the use tax amnesty program.	or before June 1, 2011; (c) requires payment of all outstanding use taxes owed on or after January 1, 2009 (rather than January 1, 2010); and (d) lengthens the allowed use tax payment plan period to 7 years.
	Fiscal effect: Will increase tax receipts, likely in the millions. Some portion of any receipts under an amnesty program would be recovered, in the absence of such a program, through audit and enforcement actions.	**Fiscal effect: Same as the House, but appropriates $2.5 million in FY 2012 for the Department of Taxation to administer the program.**	**Fiscal effect: Same as the Senate.**

TAXCD23 Former Inheritance Tax: Closure of Outstanding Cases

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
	Section: *757.50*	Section: *757.50*	Section: *757.50*
No provision.	Requires all claims and inquiries regarding the repealed Ohio Inheritance Tax to be submitted to the Department of Taxation before 2013. The inheritance tax was repealed in 1968, to be replaced by the estate tax.	Same as the House.	Same as the House.
	Fiscal effect: None.		

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee

Appropriation Language

TAXCD9 Homestead Exemption, Property Tax Rollback

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
Section: *403.10*	Section: *403.10*	Section: *403.10*	Section: *403.10*
Requires GRF appropriation item 110901, Property Tax Allocation - Taxation, to be used to pay the state's cost, except to school districts, incurred due to the Homestead Exemption, the Manufactured Home Property Tax Rollback, and the Property Tax Rollback. Requires these funds to be distributed by the Tax Commissioner directly to local taxing districts. Appropriates additional amount if necessary.	Same as the Executive.	Same as the Executive.	Same as the Executive.

TAXCD10 Municipal Income Tax

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
Section: *403.10*	Section: *403.10*	Section: *403.10*	Section: *403.10*
Specifies that appropriation item 110995, Municipal Income Tax, in the Agency Fund Group, be used for payments to municipal corporations under section 5745.05 of the Revised Code. Appropriates additional amount if necessary.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD11 Tax Refunds			
Section: *403.10*	Section: *403.10*	Section: *403.10*	Section: *403.10*
Specifies that appropriation item 110635, Tax Refunds, in the Agency Fund Group, be used to pay for tax refunds under section 5703.052 of the Revised Code. Appropriates additional amount if necessary.	Same as the Executive.	Same as the Executive.	Same as the Executive.
TAXCD12 International Registration Plan Audit			
Section: *403.10*	Section: *403.10*	Section: *403.10*	Section: *403.10*
Specifies that SSR Fund 4C60 appropriation item 110616, International Registration Plan, be used under section 5703.12 of the Revised Code for audits of persons with vehicles registered under the International Registration Plan.	Same as the Executive.	Same as the Executive.	Same as the Executive.
TAXCD13 Travel Expenses for the Streamlined Sales Tax Project			
Section: *403.10*	Section: *403.10*	Section: *403.10*	Section: *403.10*
Allows the Tax Commissioner to use funds from SSR Fund 4350 appropriation item 110607, Local Tax Administration, to pay for travel costs to Streamlined Sales Tax Project meetings.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
TAXCD14 Centralized Tax Filing and Payment Fund			
Section: *403.10*	Section: *403.10*	Section: *403.10*	Section: *403.10*
Requires the Director of Budget and Management to transfer up to $400,000 in the biennium from the GRF to the Centralized Tax Filing and Payment Fund (Fund 5W40), which is a General Services Fund used by the Department of Taxation.	Same as the Executive.	Same as the Executive.	Same as the Executive.
TAXCD15 Tobacco Settlement Enforcement			
Section: *403.10*	Section: *403.10*	Section: *403.10*	Section: *403.10*
Specifies that GRF appropriation item 110404, Tobacco Settlement Enforcement, be used by the Tax Commissioner to pay costs incurred in the enforcement of divisions (F) and (G) of section 5743.03 in the Revised Code.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
DASCD44 Ohio Business Gateway Steering Committee			
			R.C. *5703.57*
No provision.	No provision.	No provision.	Increases the number of Committee members who may be representatives from the business community from two to four.
No provision.	No provision.	No provision.	Reduces the number of Committee members who may be representatives of municipal tax administrators from three to one.
No provision.	No provision.	No provision.	Authorizes rather than requires the Committee to hire staff to support its work.
			Fiscal effect: The impact on personnel costs will depend on the staffing decisions made by the Committee.
DASCD16 State Taxation Accounting and Revenue System			
Section: *207.10.40*	Section: *207.10.40*	Section: *207.10.40*	Section: *207.10.40*
Authorizes DAS, in conjunction with the Department of Taxation, to acquire the State Taxation Accounting and Revenue System (STARS). Requires that any lease-purchase arrangement used to acquire the STARS system provide that at the end of the lease period that STARS becomes the property of the state.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
DDDCD19 Formula for Allocation of Tax Equity Payments			
R.C. *5126.18, Section 263.10.60*	R.C. *5126.18, Section 263.10.60*	R.C. *5126.18, Section 263.10.60*	R.C. *5126.18, Section 263.10.60*
Replaces the formula used by ODODD to allocate tax equity payments among county DD boards. Requires the Tax Commissioner, at the request of the ODODD Director, to certify the taxable value of property on each county's most recent tax list of real and public utility property, and requires the ODODD Director to calculate a six-year moving average of the per-mill yields of a county and divide that by a county's population to determine the yield per person for each county.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Specifies a threshold for receiving a tax equity payment, which is determined by adding the population of the county with the lowest yield per person to the populations of counties in order from lowest yield per person to highest yield per person until the addition of the population of another county would increase the aggregate sum to over 30% of the total state population.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Generally specifies that tax equity payments to each eligible county equal the population of the county multiplied by the difference between the yield per person of the threshold county and the yield per person of the eligible county.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
Specifies that payments under the new formula phase-in beginning in FY 2012 with the formula fully implemented by FY 2015.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Requires county DD boards to use tax equity payments solely to pay the nonfederal share of medicaid expenditures for home and community-based services and case management. Prohibits tax equity payments from being used to pay salaries or other compensation to county DD board personnel.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Permits the ODODD Director to authorize tax equity payments to be used for infrastructure improvements necessary to support Medicaid waiver administration upon written request of a county DD board.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Permits the ODODD Director to audit any county DD board receiving tax equity payments to ensure appropriate use of the payments.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Specifies that GRF appropriation item 322503, Tax Equity, may be used to distribute funds to county DD boards to address economic hardships and promote efficiency of operations. Requires the ODODD Director, in consultation with county DD boards, to determine the amount of funds to distribute for these purposes and the criteria for distributing the funds.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
Fiscal effect: The new formula allocates funds to counties with the lowest per capita tax capacity whose cumulative populations account for 30% of the state's total population. The formula will gradually phase-in from FY 2012 to FY 2015. Temporary law allows the ODODD Director to use discretion when allocating tax equity funds. Funds can only be used by county DD boards as the nonfederal share for home and community-based Medicaid services.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee

School Funding

EDUCD80 Utility Property Tax Replacement Payments

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
R.C. *5727.84, 5727.85, 5727.86, Section 757.20*	R.C. *5727.84, 5727.85, 5727.86, Section 757.20*	R.C. *5727.84, 5727.85, 5727.86, Section 757.20*	R.C. *5727.84, 5727.85, 5727.86, Section 757.20*
Accelerates the phase-out of fixed-rate public utility property tax loss reimbursements for most school districts and JVSDs based on each district's reliance on the reimbursements as measured by the district's public utility direct reimbursement as a percentage of its total resources (total state and local operating revenue) as defined in the bill.	Same as the Executive for FY 2012 and FY 2013, but eliminates the phase-out in future years.	Same as the House.	Same as the House.
Specifies that beginning in FY 2012, reimbursements are to be phased out so that each district's reliance on the reimbursements falls by two percentage points per year.	Same as the Executive for FY 2012 and FY 2013, but eliminates the phase-out in future years after 4% of total resources has been phased out in the FY 2012-FY 2013 biennium.	Same as the House.	Same as the House.
Beginning in FY 2012, phases out reimbursements for nonoperating fixed rate levies by 25% per year.	Same as the Executive for FY 2012 and FY 2013, but eliminates the phase-out in future years after 50% has been phased out in the FY 2012-FY 2013 biennium.	Same as the House.	Same as the House.
Permits a school district or JVSD to file an appeal with the Tax Commissioner contesting a levy classification or any amount used in the calculation of their total resources. Prohibits changes to the classifications or calculations after June 30, 2013.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
Requires reimbursement payments to be made on or before August 31 and February 28 instead of in late August and February as under current law.	Same as the Executive.	Same as the Executive.	Same as the Executive.
States that, with respect to unvoted debt levies within the ten-mill limit, if the levy was no longer levied for debt purposes for tax year 2010 or for any tax year thereafter, payments for that levy are to be made under the new reimbursement mechanism beginning the earlier of tax year 2012 or the first tax year for which it is no longer levied for debt purposes.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Modifies the procedure to determine how fixed-rate levy reimbursements are calculated when a district merges with or transfers territory to another district in the same manner as for TPP reimbursements (see following).	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: See LSC's Bill Analysis for H.B. 153 for a more extensive discussion of these proposed statutory changes. The bill appropriates $34.0 million in FY 2012 and $30.0 million in FY 2013 for public utility tax reimbursements. Reimbursements are estimated to be $74.3 million in FY 2011.	**Fiscal effect: Same as the Executive for FY 2012 and FY 2013, but results in higher reimbursements in future years than under the Executive.**	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
EDUCD81 Tangible Personal Property Tax Replacement Payments			
R.C. *5751.20, 5751.21-5751.23, Section 757.20*	R.C. *5751.20, 5751.21-5751.23, Section 757.20*	R.C. *5751.20, 5751.21-5751.23, Section 757.20*	R.C. *5751.20, 5751.21-5751.23, Section 757.20*
Accelerates the phase-out of fixed rate TPP tax loss reimbursements for most school districts, based on each district's reliance on the reimbursements as measured by the district's FY 2010 TPP direct reimbursement as a percentage of the district's total resources (total state and local operating revenue) as defined in the bill.	Same as the Executive for FY 2012 and FY 2013, but eliminates the phase-out in future years.	Same as the House.	Same as the House.
Specifies that beginning in FY 2012, reimbursements for operating levies are to be phased out so that each district's reliance on the reimbursements falls by two percentage points per year.	Same as the Executive for FY 2012 and FY 2013, but eliminates the phase-out in future years after 4% of total resources has been phased out in the FY 2012-FY 2013 biennium.	Same as the House.	Same as the House.
Beginning in FY 2012, phases out reimbursements for nonoperating levies by 25% per year.	Same as the Executive for FY 2012 and FY 2013, but eliminates the phase-out in future years after 50% has been phased out in the FY 2012-FY 2013 biennium.	Same as the House.	Same as the House.
Permits a school district or JVSD to file an appeal with the Tax Commissioner contesting a levy classification or any amount used in the calculation of its total resources. Prohibits changes to the classifications or calculations after June 30, 2013.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Specifies that reimbursement payments be made twice per year, in May and on or before November 20, beginning in FY 2012.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
(Current law requires three payments per year, in May, August, and October.)			
Modifies the procedure to determine how fixed-rate levy reimbursements are calculated when a district merges with or transfers territory to another district. Requires the recalculation of an affected district's reliance on the reimbursement in order to calculate the modified reimbursement amount.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Specifies that the state education aid offsets (the increase in a district's state aid due to the decrease in its taxable property value) for FY 2012 and FY 2013 equal the offset for FY 2011. Beginning in FY 2014, eliminates the transfer from the School District Property Tax Replacement Fund to the GRF to help pay for state formula aid for schools.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: See LSC's Bill Analysis for H.B. 153 for a more extensive discussion of these proposed statutory changes. The bill appropriates $722.0 million in FY 2012 and $475.0 million in FY 2013 for TPP reimbursements. Reimbursements are estimated to be $1.04 billion in FY 2011.	**Fiscal effect: Same as the Executive for FY 2012 and FY 2013, but results in higher reimbursements in future years than under the Executive.**	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee

Community Schools

EDUCD99 School Property Tax Exemption

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
	R.C. *5709.07*	R.C. *5709.07*	R.C. *5709.07*
No provision.	Removes the exception in current law on public school real property being exempt from taxation if leased or otherwise used with a view to profit.	Replaces the House provision with a provision that applies the tax exemption to real property used by a school district, STEM school, community school, ESC, or chartered nonpublic school for primary or secondary educational purposes. Specifies that the exemption does not apply to any portion of the real property not used for primary or secondary educational purposes.	Same as the Senate.
	Fiscal effect: May reduce tax expenditures for some public schools and reduce property tax revenues for local governments.	**Fiscal effect: May reduce tax expenditures for some public schools and reduce property tax revenues for local governments.**	**Fiscal effect: Same as the Senate.**

Other Education Provisions

EDUCD168 Debt Limits for School Districts with Special Needs

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		R.C. *133.06*	R.C. *133.06, Section 733.40*
No provision.	No provision.	Modifies current law exempting certain school districts with special needs for permanent improvements from the ordinary debt limit of 9% of a district's tax valuation, by:	Same as the Senate, but provides that the provision applies to proceedings that are pending or completed on the (90-day) effective date of the provision.
(1) No provision.	(1) No provision.	(1) Changing the standard by which the state Superintendent certifies a special needs district to a demonstration that the	(1) Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		district's potential average growth in valuation during the next five years will be 1.5%, rather than 3% as under current law;	
(2) No provision.	(2) No provision.	(2) Permitting a special needs district certified by the state Superintendent to incur debt equal to the greater of: (a) 12%, instead of 9% as under current law, of the sum of its tax valuation plus the product of the tax valuation times the percentage by which the tax valuation has increased over the 60-month period prior to an election on the issuance of securities; or (b) 12%, instead of 9% as under current law, of the sum of its tax valuation plus the product of the tax valuation times the percentage the state Superintendent projects the district's tax valuation will increase during the next ten years.	(2) Same as the Senate.
No provision.	No provision.	Eliminates the requirement that a district applying for special needs certification submit to the state Superintendent a history and projection of the growth of the district's student population. (Retains the requirement that a district submit a history and projection of tax valuation growth, its projected needs for permanent improvements, and an estimate of the cost of those needs.)	Same as the Senate, but provides that the provision applies to proceedings that are pending or completed on the (90-day) effective date of the provision.
No provision.	No provision.	Adds the cost of "nonrequired" locally funded initiatives (in an amount of up to 50% of the district's project cost) to the list of improvements that a district may incur debt in excess of the ordinary 9% of tax valuation limit if it is participating in a state-assisted classroom facilities project. (Current law	Same as the Senate, but provides that the provision applies to proceedings that are pending or completed on the (90-day) effective date of the provision.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		permits a district participating in such a project to exceed the ordinary debt limit to raise funds necessary to pay the district's share of the project, the site for the project, and "required" locally funded initiatives. The School Facilities Commission may require districts to pay the entire amount for certain items that do not meet the Commission's specifications but are closely associated with the state-assisted portion of the entire project.)	
		Fiscal effect: May allow districts more flexibility in funding permanent improvement projects.	**Fiscal effect: Same as the Senate.**

EDUCD167 Tax Increment Financing Protections for Joint Vocational School Districts

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		R.C. *5709.40, 5709.41, 5709.42, 5709.73, 5709.78*	R.C. *5709.40, 5709.41, 5709.42, 5709.73, 5709.78, 5709.82, 5709.83*
No provision.	No provision.	Extends certain notice and veto rights for a JVSD that would forgo tax revenue as the result of a township, county, or municipal corporation tax increment financing property tax exemption. (Currently these rights are available only to city, local, and exempted village school districts.)	Replaces the Senate provision with a provision that requires a township, county, or municipal corporation that enters into tax increment financing (TIF) hold-harmless or payment in lieu of taxes agreements to compensate a city, local, or exempted village school district for foregone tax revenue to equally compensate the applicable JVSD.
No provision.	No provision.	No provision.	Increases the time in which a township, county, or municipal corporation is required to notify a JVSD before adopting a TIF resolution from 14 days to 45 days if the city,

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
			local, or exempted village school district school board also receives a 45 day notice (Under current law, notice is required to be given to all school districts at least 14 days before the township, county, municipal corporation proposes to pass a TIF resolution or ordinance, except that local, city, and exempted village school districts must receive a 45 day notice if the resolution seeks to exempt property above 75% or beyond 10 years.)
		Fiscal effect: May allow JVSDs to retain tax revenue that would have been forgone under a tax increment financing property tax exemption.	**Fiscal effect: Same as the Senate, and may also allow JVSDs to receive increased revenue through TIF hold-harmless or payment in lieu of taxes agreements.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
PWCCD10 Local Government Integrating and Innovation Committees			
	R.C. *122.085, 122.088, 122.0810, 122.0816, 122.0819, 122.65, 122.652, 122.653, 122.657, 164.02, 164.04, 164.05, 164.051, 164.06, 164.08, 164.14, 164.21, 164.30, 5751.20; Section 367.10*		
(1) No provision.	(1) Earmarks $50 million of commercial activity tax revenue each year to fund grants to local governments to help cover costs of implementing or enhancing shared services.	(1) No provision.	(1) No provision.
(2) No provision.	(2) Specifies that allowable expenses of the grants include costs of making the transition to shared services, establishing shared services, and paying for the initial operations of the shared services; prohibits the costs of ongoing operations of shared services as an allowable expense.	(2) No provision.	(2) No provision.
(3) No provision.	(3) Requires grants to be awarded on the basis of projected cost efficiencies, provided that no more than $250,000 may be awarded to each applicant for each service sharing proposal; requires at least 20% of grant money to be awarded to townships and permits up to 30% to be awarded to governments in fiscal emergency primarily because of reductions in federal, state, and local revenue since 2008.	(3) No provision.	(3) No provision.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
(4) No provision.	(4) Makes the existing district public works integrating committees (renamed under the amendment as local government integrating and innovation committees) that currently allocate state bond-funded infrastructure assistance among local governments responsible for selecting grant recipients.	(4) No provision.	(4) No provision.
(5) No provision.	(5) Specifies that up to 3% of the money credited to the Local Government Integrating and Innovation Fund (Fund 5KJ0) may be used by the Director of PWC to defray the costs of PWC or of the local government integrating and innovation committees in administering the grant program.	(5) No provision.	(5) No provision.
(6) No provision.	(6) Requires SSR Fund 5KJ0 appropriation item 150600, Local Government Integrating and Innovation, to be used to make awards to political subdivisions that implement or enhance shared services or efficiencies pursuant to R.C. 164.30. **Fiscal effect: Earmarks $50 million that would otherwise go to the state GRF, the School District Tangible Property Tax Replacement Fund, or the Local Government Tangible Property Tax Replacement Fund. Under current law the GRF would receive 5.3% of revenue from the tax in FY 2012 and 10.6% in FY 2013, but these percentages are changed by the current version of the bill.**	(6) No provision.	(6) No provision.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
SFCCD17 School Facilities Assistance Rankings			
	R.C. *3318.36*	R.C. *3318.011, 3318.36, Section 387.70*	R.C. *3318.011, 3318.36, Section 387.70*
No provision.	No provision.	Specifies that if a school district's tangible personal property valuation (not including public utility personal property) made up 18% or more of its total taxable value for tax year 2005, its three-year "average taxable value" used for computing wealth percentile rankings of school districts for school facilities assistance is only the three-year average of its real property and public utility personal property valuation, rather than the three-year average of the sum of its real property valuation and all of its tangible personal property valuation as under current law.	Same as the Senate.
No provision.	No provision.	Requires ODE to calculate and certify to SFC a new, alternate equity list for use in funding in FY 2012 using the revised definition of "average taxable value."	Same as the Senate.
No provision.	Specifies that the local share of a Classroom Facilities Assistance Program (CFAP) project for a school district that participated in the Expedited Local Partnership Program (ELPP) and whose general business tangible personal property (TPP) valuation made up 18% or more of its total taxable value for TY 2005, be the lesser of (1) the percentage locked in when the district signed the ELPP agreement or (2) the	Same as the House, but specifies that the district's local share be the least of (1), (2), or (3) for a project in 2012, the percentage computed using the alternate equity list.	Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
	percentage computed using its current wealth percentile rank.		
	Fiscal effect: The local share for an eligible school district may be lower and the state share higher.	**Fiscal effect: Same as the House, but some districts may be lower on the alternate equity list and some may be higher in FY 2012. The equity list affects a district's local share and when a district is served under SFC's Classroom Facilities Assistance Program.**	**Fiscal effect: Same as the Senate.**

SFCCD21 Local Financing Under the Vocational School Facilities Program

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		R.C. *3318.44*	R.C. *3318.44*
No provision.	No provision.	Permits a joint vocational school district, in the same resolution, to commit the use of existing or new tax levies to finance the annual debt service on securities issued for both its state assisted classroom facilities project and locally-funded initiatives related to that project.	Same as the Senate.
		Fiscal effect: The provision may provide joint vocational school districts with more flexibility for funding both local shares of their SFC projects or locally-funded initiatives related to those SFC projects.	**Fiscal effect: Same as the Senate.**

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee

BTACD1 Review of Board of Tax Appeals Operations

Section: *757.30*	Section: *757.30*	Section: *757.30*	Section: *757.30*
Requires the Tax Commissioner to review the operations of the Board of Tax Appeals and submit a written report not later than November 15, 2011, with recommendations for improvements. **Fiscal effect: Will increase expenditures by the Tax Commissioner. The bill does not specify an amount or range for expenditures on this review and report.**	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
LOCCD62 Lake Facilities Authorities			
		R.C. *353.01, 353.02 to 353.17, 133.01, 135.80, 309.09, 4928.01, 5705.01, 5705.19, 5705.55, 5739.026*	
(1) No provision.	(1) No provision.	(1) Authorizes one or more boards of county commissioners to create a Lake Facilities Authority (LFA) for remediating a watershed declared by the Director of Natural Resources a "watershed in distress." Creates an LFA board of directors consisting of the county commissioners of each county with territory in the "impacted lake district." Requires creation of an advisory council for each LFA, consisting of an appointee from each political subdivision with territory in the impacted lake district.	(1) No provision.
(2) No provision.	(2) No provision.	(2) Authorizes the new authority to levy property taxes, not to exceed one mill, with voter approval; charges against property in the distressed watershed, not to exceed 0.5% of true property value, with voter approval; a lodging tax that may not cause the aggregate of lodging taxes in the impacted lake district to exceed 5%, with voter approval; and user fees, including dock and campsite fees, with approval of the Director of Natural Resources.	(2) No provision.
(3) No provision.	(3) No provision.	(3) Authorizes an LFA to issue general obligation bonds up to an amount not in excess of 0.1% of the total value of property	(3) No provision.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		in the impacted lake district, and to issue revenue bonds and anticipation notes and bonds.	
(4) No provision.	(4) No provision.	(4) Prohibits the creation of any new special district that would overlap with an LFA district if the new district would have the same powers or duties as those of the LFA. Prohibits any taxing authority from levying a property tax in the territory of an LFA if the purpose of the tax is similar to the purpose of a tax that the LFA is authorized to levy.	(4) No provision.
(5) No provision.	(5) No provision.	(5) Authorizes the Director of Natural Resources to transfer real property to an LFA to promote wetland mitigation banking, wildlife, or sporting activities, and authorizes the Division of Wildlife to enter agreements with an LFA to establish wetland or natural areas to benefit wildlife or sporting activities.	(5) No provision.
(6) No provision.	(6) No provision.	(6) Requires competitive bidding for construction projects in excess of $25,000 except under certain circumstances. Permits, but does not require, an LFA to apply prevailing wage requirements to public improvements it undertakes or contracts for.	(6) No provision.
(7) No provision.	(7) No provision.	(7) Specifies that energy or fuel derived from algae or manure from an impacted lake district is a "renewable energy source" for the purposes of electricity generation alternative energy resource portfolio requirements of current law.	(7) No provision.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
		Fiscal effect: Revenue to the authority is permissive, from real property taxes or charges, lodging taxes, or dock and campsite fees. May result in general obligation bond issuance not in excess of 0.1% of the total value of property in the impacted lake district, and in issuance of revenue bonds and anticipation notes and bonds. There may be some initial costs to boards of county commissioners that choose to establish an LFA. Finally, the Department of Natural Resources could incur minimal administrative costs to enter into agreements with LFAs, which could be offset by revenues from the transfer of real property to LFAs for the purposes described above, if such a transfer is in the form of a sale.	

LOCCD14 Township Tax Levy Expenses

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
	R.C. *3501.17*	R.C. *3501.17*	R.C. *3501.17*
No provision.	Provides that, when a county board of elections incurs expenses related to a township tax levy ballot issue, the township board of trustees may request that those expenses be withheld from the particular township fund to which the tax is to be credited.	Same as the House.	Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
	Fiscal effect: No net fiscal effect, but allows the costs to be allocated across applicable township funds. Under current law, the county auditor withholds election expenses from the township's next tax settlement, but nothing currently specifies which funds may be charged these expenses.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**
LOCCD67 Convention Center Property Tax Exemption			
			R.C. *5709.084, Section 757.95*
No provision.	No provision.	No provision.	Exempts from property tax a convention center owned by the largest city in a county with a population greater than 700,000 but less than 900,000 in the most recent decennial census. Currently the only city to which this applies is Cincinnati. Authorizes abatement of unpaid taxes for the convention center for any tax year at issue on the bill's effective date. **Fiscal effect: Reduces real property tax revenue in Hamilton County.**
LOCCD1 Enterprise Zone Extension			
R.C. *5709.62, 5709.63, 5709.632*	R.C. *5709.62, 5709.63, 5709.632*	R.C. *5709.62, 5709.63, 5709.632*	R.C. *5709.62, 5709.63, 5709.632*
Extends the authority of local governments to offer Enterprise Zone economic development incentives from October 15, 2011 to October 15, 2012.	Same as the Executive.	Same as the Executive.	Same as the Executive.