Executive	In House Finance and Appropriations

Commercial Activity Tax

TAXCD6 Expansion of the New Refundable Job Retention Tax Credit

Executive	In House Finance and Appropriations
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.*
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.
Imposes additional requirements on applicants for the expanded refundable credit that do not apply to the existing refundable credit.	Same as the Executive.
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.**

Executive	In House Finance and Appropriations
TAXCD22 Commercial Activity Tax on Casinos	
	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.
	Fiscal effect: None.

Personal Income Tax

Executive	In House Finance and Appropriations
TAXCD21 Income Tax Refund Contributions to Ohio Historical Society	
	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.
	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.

Executive	In House Finance and Appropriations
TAXCD4 Mail-in Voter Registration Materials with Income Tax Returns	
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.
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.**

Property Taxes and Transfer Fees

Executive	In House Finance and Appropriations
TAXCD16 Local Government Reimbursement for Utility Personal Property Tax Losses	
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 2012 levels in subsequent years for units of local government other than school districts.
(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%	(2) Same as the Executive, except holds percentages of KWH tax receipts at FY 2012 levels in subsequent years.

Executive	In House Finance and Appropriations
(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 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.
(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.
(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.
(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 purposes). (Taxes levied pursuant to a municipal charter refer to taxes levied pursuant to a provision of a municipal charter that permits	(6) Same as the Executive.

Executive	In House Finance and Appropriations
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.
(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.
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 by an estimated $1.6 million in FY 2013, and by larger amounts in subsequent years.**

Executive	In House Finance and Appropriations
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*
(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 2012 levels in subsequent years for units of local government other than school districts.
(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.
(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 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.	(3) Same as the Executive, except holds percentages of CAT receipts at FY 2013 levels in subsequent years.

Executive	In House Finance and Appropriations
(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.
(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.
(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.
(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.
(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.

Executive	In House Finance and Appropriations
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 whether GRF transfers will be needed in addition to the amounts appropriated in the bill.	**Fiscal effect: Same as the Executive except increases tax-loss reimbursements by an estimated $10.0 million in FY 2013, and by larger amounts in subsequent years.**

Executive	In House Finance and Appropriations

Other Taxation Provisions

TAXCD3 Adjustments to Local Government Distributions

Executive	In House Finance and Appropriations
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.
(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 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) Same as the Executive.

Executive	In House Finance and Appropriations
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.
(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.
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.**

Executive	In House Finance and Appropriations
TAXCD27 Historic Building Rehabilitation Tax Credit	
	R.C. *149.311, 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).
	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 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.
TAXCD19 Ohio Grapes Industries Fund	
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.

Executive	In House Finance and Appropriations
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.**

TAXCD5 Electronic Tax Filing Rules

Executive	In House Finance and Appropriations
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.
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.**

TAXCD7 Tax Notices by Alternative Delivery Means

Executive	In House Finance and Appropriations
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.

Executive	In House Finance and Appropriations
Fiscal effect: Alternative delivery means may reduce Department of Taxation costs.	**Fiscal effect: Same as the Executive.**

TAXCD26 Estate Tax Repeal and Sponge Tax Revival

Executive	In House Finance and Appropriations
	R.C. *5731.02, 5731.18, 5731.181, 5731.19, and 5731.21*
No provision.	Repeals the estate tax for the estates of individuals dying on or after January 1, 2013 and incorporates changes to the federal estate tax and generation-skipping tax effective January 1, 2013, with the effect of reinstituting the pick-up taxes upon the revival of the federal credits for state taxes.
	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.

Executive	In House Finance and Appropriations
TAXCD25 Tax Exemptions for Privatized State Services	
	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 public services under the pending bill's authority for the state to contract for public services, including the transfer of liquor operations to JobsOhio and the transfer of five prisons to private operators as authorized by the pending bill.
	Fiscal effect: Clarifies that these privatized state services are tax exempt.
TAXCD18 Income Tax Distribution to Counties	
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.

Executive	In House Finance and Appropriations
TAXCD20 Temporary Tax Amnesty Program	
	Sections: *757.40, 757.41*
No provision.	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. **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.**
TAXCD23 Former Inheritance Tax: Closure of Outstanding Cases	
	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. **Fiscal effect: None.**

Executive	In House Finance and Appropriations

Appropriation Language

TAXCD9 Homestead Exemption, Property Tax Rollback

Executive	In House Finance and Appropriations
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.

TAXCD10 Municipal Income Tax

Executive	In House Finance and Appropriations
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.

TAXCD11 Tax Refunds

Executive	In House Finance and Appropriations
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.

Executive	In House Finance and Appropriations
TAXCD12 International Registration Plan Audit	
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.
TAXCD13 Travel Expenses for the Streamlined Sales Tax Project	
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.
TAXCD14 Centralized Tax Filing and Payment Fund	
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.

Executive	In House Finance and Appropriations
TAXCD15 Tobacco Settlement Enforcement	
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.

Executive	In House Finance and Appropriations
DDDCD19 Formula for Allocation of Tax Equity Payments	
R.C. *5126.18, Section 263.10.60*	R.C. *5126.18, Section 263.10.60*
Replaces the formula used by the 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.
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.
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.
Specifies that payments under the new formula phase-in beginning in FY 2012 with the formula fully implemented by 2015.	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	Same as the Executive.

Executive	In House Finance and Appropriations
case management. Prohibits tax equity payments from being used to pay salaries or other compensation to county DD board personnel.	
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.
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.
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.
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.**

Executive	In House Finance and Appropriations

School Funding

EDUCD80 Utility Property Tax Replacement Payments

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.
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.
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.
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.
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.
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	Same as the Executive.

Executive	In House Finance and Appropriations
reimbursement mechanism beginning the earlier of tax year 2012 or the first tax year for which it is no longer levied for debt purposes.	
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.
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.**

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*
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.
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.
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.

Executive	In House Finance and Appropriations
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.
Specifies that reimbursement payments be made twice per year, in May and on or before November 20, beginning in FY 2012. (Current law requires three payments per year, in May, August, and October.)	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. Requires the recalculation of an affected district's reliance on the reimbursement in order to calculate the modified reimbursement amount.	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.
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.**

Executive	In House Finance and Appropriations
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; 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.
(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.
(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 up to 30% to be awarded to governments in fiscal emergency primarily because of reductions in federal, state, and local revenue since 2008.
(4) No provision.	(4) Makes the existing district public works integrating committees (renamed under the amendment to local government integrating and innovation committees) that currently allocate state bond-funded infrastructure assistance among local governments responsible for selecting grant recipients.

Executive	In House Finance and Appropriations
(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.
(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.

Executive	In House Finance and Appropriations
BTACD1 Review of Board of Tax Appeals Operations	
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.	Same as the Executive.
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.	

Executive	In House Finance and Appropriations
LOCCD14 Township Tax Levy Expenses	
	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.
	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.
LOCCD1 Enterprise Zone Extension	
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.