Executive	As Passed by the House	As Reported by Senate Finance
LOCCD13 Indigent Burials		
	R.C. *9.15*	R.C. *9.15*
No provision.	Permits a political subdivision to provide a metal grave marker, instead of a stone or concrete marker, when the political subdivision buries a body that is unclaimed or that is claimed by an indigent person.	Same as the House.
No provision.	Defines an indigent person as a person whose income does not exceed 150% of the federal poverty line for purposes of the continuing requirement that a political subdivision pay to bury or cremate a body that an indigent person has claimed.	Same as the House.
	Fiscal effect: Permitting the use of metal grave markers instead of stone or concrete could reduce some indigent burial costs.	**Fiscal effect: Same as the House.**
LOCCD28 Run-off Expenses for Joint Self-insurance Plans		
		R.C. *9.833*
No provision.	No provision.	Requires a joint self-insurance plan to pay the run-off expenses of a participating political subdivision that terminates its participation in the program as long as the political subdivision has accumulated funds in the reserves for incurred but not reported claims, and requires the run-off payment to be limited to an actuarially determined cap or 60 days, whichever is reached first.

Executive	As Passed by the House	As Reported by Senate Finance
LOCCD31 **Open Meetings Law Exception for Discussion of Local Economic Development Project Applications**		
		R.C. *121.22*
No provision.	No provision.	Allows a public body to hold an executive session if the purpose is to consider the terms of an application for economic development assistance to be provided or administered by a local government, including tax increment financing (TIF), enterprise zone, community reinvestment area, and joint economic development district (JEDD) incentives. (There are seven allowable reasons for holding executive session under current law.)
LOCCD32 **PERS Membership Determinations**		
		R.C. *145.037*
No provision.	No provision.	Delays until August 8, 2014 (from August 7, 2014), the date by which an individual must submit to the Public Employees Retirement System (PERS) a request for PERS to determine whether the individual should have been classified as a public employee for purposes of PERS membership. **Fiscal effect: None.**

Executive	As Passed by the House	As Reported by Senate Finance
LOCCD18 County Expenses Eligible for Payment by Financial Transaction Device		
	R.C. *301.28*	R.C. *301.28*
No provision.	Adds money confiscated during the commitment of an individual to a county jail, bail, money for a prisoner's inmate account, and money for goods and services obtained by or for the use of an individual incarcerated by a county sheriff to the list of county expenses that can be paid by a county office through the use of a financial transaction device, if so approved by resolution of the board of county commissioners.	Same as the House.
LOCCD25 Transit Facilities Located Outside the Boundary of a Regional Transit Authority		
		R.C. *306.35*
No provision.	No provision.	Prohibits a regional transit authority from acquiring, constructing, improving, extending, repairing, leasing, operating, maintaining, or managing a transit facility that is located outside the authority's territorial boundary until it has provided written notice of its proposed action to each affected political subdivision and has received from each such political subdivision an agreement containing the terms and conditions for the authority's action.

Executive	As Passed by the House	As Reported by Senate Finance
LOCCD9 County Recorder Funding for Technology Needs		
	R.C. *317.321, 305.23, 317.32, and Section 803.150*	R.C. *317.321, 305.23, 317.06, and 317.321*
No provision.	No provision.	Changes the name of the special fund used by the county recorder for equipment needs to the "county recorder's technology fund." Limits use of the technology fund when paying expenses for personnel to those personnel directly related to imaging and other technological equipment, and requires that the costs a county recorder must incur for training programs and continuing education be paid from the technology fund if one has been established.
No provision.	No provision.	Specifies that if the county recorder's technology fund is created, a county is required to deposit $14 of a $28 recordation fee into the fund, rather than the entire $28 being deposited into the fund for the recorder's use as in current law. (If the fund is not created, the entire $28 fee is deposited into the county's general fund.)
No provision.	Revises the proposal procedure by which and purposes for which a county recorder may request funding from the board of county commissioners for either (1) the acquisition and maintenance of imaging and other technological equipment, and associated expenses and contract services, or (2) to reserve funds to pay for these costs in the future, by doing the following:	Same as the House, but also allows a county recorder to request funding from the board of county commissioners to use the county recorder's technology fund as a dedicated revenue source to repay debt incurred to purchase imaging or other technological equipment.
No provision.	(1) Increases the maximum dollar amount of specific filing fees that the county recorder may request for funding technology needs from $7 to $8 of the total base fee collected for filing certain documents.	(1) Same as the House, but specifies that any such money is placed into the county recorder's technology fund.
No provision.	(2) Specifies that the recordation fees in the special fund designated for technological needs under a funding proposal	(2) No provision.

Executive	As Passed by the House	As Reported by Senate Finance
	are only for a period of one year from the date the funding proposal is approved, rather than up to five years as allowed in current law.	
No provision.	(3) Requires the board of county commissioners to approve a funding proposal if the county recorder includes in the proposal estimates of the specific filing fees that will be generated for filing or recording certain documents. (Current law allows a board of county commissioners to reject or modify such funding proposals under certain conditions.)	(3) No provision.
No provision.	(4) Specifies that the funding for technology needs of the county recorder provided by the board of county commissioners does not diminish the board's responsibility to provide funding and personnel necessary for the county recorder to perform the duties of the recorder's office.	(4) No provision.
No provision.	(5) Specifies that a proposal approved by a board of county commissioners under existing RC 317.321 continues in effect for the number of years approved by the board of county commissioners, but also states that a special fund established at the request of the board under that section ceases to exist upon the expiration of the proposal.	(5) Replaces the House provision with a provision specifying that a proposal approved before, and that is in effect on the bill's effective date, continues in effect until January 1, 2019, regardless of the number of years designated in the approved proposal.
No provision.	(6) No provision.	(6) Establishes a four-year window, from October 1, 2013 until October 1, 2017, during which a county recorder may request, each year, an amount, not to exceed $3, to be credited to the county recorder's technology fund, in addition to the amount approved by the board of county commissioners in a previous proposal described in (5), and requires that this amount be approved if the total amount requested does not exceed the $8 limit.
No provision.	(7) No provision.	(7) Allows a board of county commissioners, as it deems necessary, to transfer moneys from the county recorder's technology fund if the county is under fiscal watch, fiscal

Executive	As Passed by the House	As Reported by Senate Finance
		caution, or fiscal emergency and makes a board of county commissioner's authority to approve funding requests for reserving funds for future imaging and other technological equipment needs permissive, rather than mandatory.
	Fiscal effect: This may result in an increase in funds being held in a special account for use by the county recorder rather than going into the county's general fund.	**Fiscal effect: The Senate provision expands the permissible uses of money in the technology fund, but also subjects the recorder's use of the money in the fund to additional conditions.**
LOCCD10 County Auditor's Withholding of Funds to Pay Debt Service Charges		
	R.C. *321.35*	R.C. *321.35*
No provision.	Requires the county auditor, upon demand of the Treasurer of State while holding an obligation purchased from a county, township, or municipal corporation, to withhold county, township, or municipal corporation funds in an amount sufficient to pay debt service charges on the obligation. (The county auditor is required to withhold school district funds when instructed by the Treasurer of State for this purpose under current law.)	Same as the House.
LOCCD24 New Community Authorities		
		R.C. *349.01, 349.04*
No provision.	No provision.	Requires the organizational board of commissioners of a new community district that is located entirely within the boundaries of a municipal corporation to be the legislative authority of that municipal corporation.
No provision.	No provision.	Permits the organizational board of commissioners of any new community authority, instead of current law's limitation of only those for which a petition is filed between March 22,

Executive	As Passed by the House	As Reported by Senate Finance
		2012, and March 22, 2015, to adopt an alternative method of selecting or electing successor members of a board of trustees.
No provision.	No provision.	Limits the authority of a board of trustees of an authority organized before March 22, 2012, which adopts an alternative method of subsequent selection for the board, to collect community development charges and issue bonds or notes to the amount permitted for an authority whose trustees are not resident-elected.
No provision.	No provision.	Expands the factors upon which a community development charge may be based for a new community authority that is established within three years after March 22, 2012, to include all or part of the income of persons employed within the new community district.

LOCCD5 Allocation of Lodging Tax Revenue by Convention Facilities Authorities

	R.C. *351.021*	R.C. *351.021*
No provision.	Authorizes convention facilities authorities (CFAs), in counties with a population of between 80,000 and 90,000 according to the 2010 Census, to allocate a portion of lodging tax revenue (not exceeding 15% of the total revenue from the tax in the preceding year) to county and municipal tourism facilities and programs, the improvement and maintenance of county fairgrounds, and any other purpose connected with the use of a county fairground.	Same as the House.

Executive	As Passed by the House	As Reported by Senate Finance
	Fiscal effect: None. According to the 2010 Census, only Muskingum County has a population of between 80,000 and 90,000. Thus, this provision would allow the Muskingum County Convention Facilities Authority to allocate a portion of its lodging tax revenue for certain additional uses. Under current law, CFAs that levy a lodging tax are required to use the revenue to pay the cost of one or more convention facilities, the principal, interest, and premium on anticipation bonds issued by the CFA to pay those costs, the operating and maintenance costs of convention facilities, and the operating costs of the CFA.	**Fiscal effect: Same as the House.**
LOCCD4 Local Park Use of Revenues from the Sale or Lease of Mineral Rights		
	R.C. *511.261, 755.06, 1545.23*	R.C. *511.261, 755.06, 1545.23*
No provision.	Requires any royalties or other moneys resulting from the sale or lease of mineral rights in township parks, municipal parks, or metropolitan park districts to be deposited into a special fund established by the board of park commissioners, or municipal legislative authority, as applicable. Requires the fund to be used exclusively for maintenance and acquisition of park lands.	Same as the House.
	Fiscal effect: Requires income from mineral rights leases and royalties on local park lands to be used exclusively for park maintenance and park land acquisition, in the event that local parks choose to enter into mineral rights leases or other agreements.	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Reported by Senate Finance
LOCCD7 **Recovery of Township-Owned Cemeteries**		
	R.C. *517.271*	R.C. *517.271*
No provision.	Permits the company, association, or religious society that most recently owned and operated a cemetery now owned by a board of township trustees to petition a probate court to restore ownership of the cemetery to the petitioner.	Same as the House.
No provision.	Requires the court to transfer to the petitioner ownership of the cemetery and all necessary records and documents if the petitioner (1) has the financial resources to operate and maintain the cemetery, (2) is in compliance with all laws and rules concerning ownership and operation of cemeteries, including registration with the Division of Real Estate within the Department of Commerce, and (3) owes no delinquent taxes.	Same as the House.
LOCCD6 **Joint Economic Development Zone Income Tax Revenue Uses**		
	R.C. *715.691*	R.C. *715.691*
No provision.	Authorizes municipal corporations and townships that enter into a joint economic development zone (JEDZ) contract to use income tax revenue collected pursuant to the contract for the general purposes of a township that is subject to the contract, instead of existing law that allows the revenue to be used only by the municipal corporations that are a part of the contract.	Same as the House.
	Fiscal effect: Allows JEDZs to use income tax generated under these agreements for township needs.	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Reported by Senate Finance
LOCCD17 Sale of Real Property by Cities		
	R.C. *721.01, 721.03, 721.27*	R.C. *721.01, 721.03, 721.27*
No provision.	Authorizes nonchartered cities to sell real estate no longer needed for city purposes to a board of county commissioners without complying with a law that otherwise requires advertising and competitive bidding. Requires that the sale be authorized by ordinance, approved by a two-thirds vote of the legislative authority of the city, and by the board or officer responsible for the real estate.	Same as the House.
	Fiscal effect: This could reduce selling costs associated with advertising and bidding for such sales.	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Reported by Senate Finance
LOCCD12 Elections for Legislative Authority of Nonchartered Villages		
	R.C. *731.091*	R.C. *731.091*
No provision.	Clarifies the number of members that are eligible to be elected when the legislative authority of a nonchartered village adopts nonstaggered terms of office for its membership, depending on whether there are six or five elected members, as follows: (1) For legislative authorities with six members, those members eligible for election at the next municipal election are to be elected to two-year nonstaggered terms, and all members are to be elected to four-year nonstaggered terms at subsequent municipal elections; (2) For legislative authorities with five members, if members are first being elected after the reduction to five members, then a number of members that is one less than the number of members that would otherwise be eligible for election at the next regular municipal election, are to be elected to two-year nonstaggered terms. However, in cases where a village is having its election after reducing its members to five, then the number of members eligible for election at that regular municipal election shall be elected to two-year nonstaggered terms. In either case, all members are elected to four year nonstaggered terms in subsequent elections.	Same as the House.

Executive	As Passed by the House	As Reported by Senate Finance
LOCCD27 **Beautification of Reservoir Property by Contiguous Property Owners**		
		R.C. *743.50*
No provision.	No provision.	Prohibits a municipal corporation that has established and implemented a watershed management program with regard to reservoirs for drinking water from including in the program any prohibition against maintenance of property that constitutes a buffer around a body of water that is part of such a reservoir by the owner of property that is contiguous to the buffer.
No provision.	No provision.	Prohibits a municipal corporation from including in its watershed management program, with regard to its reservoirs for drinking water, a prohibition against mowing grass, weeds, or other vegetation by an owner of property that is contiguous to reservoir buffer property.
No provision.	No provision.	Provides that no peace officer or other official with authority to cite trespassers on such municipal property may issue a civil or criminal citation to any individual who enters that property for the sole purpose of mowing grass, weeds, or other vegetation in an effort to beautify the municipal property that is contiguous to property owned by the individual.

Executive	As Passed by the House	As Reported by Senate Finance
LOCCD33 Dog Registration Fees		
		R.C. *955.01, 955.05, 955.06, 955.07, 955.08, 955.09, 955.14*
No provision.	No provision.	Requires an individual to register a dog for a period of one year, three years, or register the dog permanently rather than requiring annual registration as in current law, and makes conforming changes.
No provision.	No provision.	Establishes a permanent dog registration fee of $20.
No provision.	No provision.	Requires that any dog registration fee increase adopted by a board of county commissioners be in the ratio of two dollars for each year of registration rather than the ratio of two dollars for a dog registration fee as in current law, and requires any dog registration fee increase for a permanent registration be in the ratio of $20.
No provision.	No provision.	Requires the county auditor to designate the color of dog registration tags, and eliminates the requirement that tags must be a different color each year.
No provision.	No provision.	Requires 10 cents from each one-year dog registration, 30 cents from each three-year dog registration, and $1.00 from each permanent dog registration fee that is increased by a board of county commissioners, after the first such increase, to be transferred to the OSU College of Veterinary Medicine rather than 10 cents for each such increase of a dog registration fee as in current law.

Executive	As Passed by the House	As Reported by Senate Finance
		Fiscal effect: The OSU College of Veterinary Medicine could see a decline in receipts from the share of registration fee increases it receives if more dog owners opt for permanent registration.
LOCCD26 Appointment of County Dog Wardens		
		R.C. *955.12, 955.121*
No provision.	No provision.	Authorizes a board of county commissioners, in lieu of appointing and employing a county dog warden and deputies, to appoint the county sheriff to enforce the laws governing dogs and prohibiting cruelty to animals.
No provision.	No provision.	Requires the board, if it chooses to appoint the sheriff to carry out these responsibilities, to enter into a two-year written agreement with the sheriff, and specifies that such an agreement may authorize both of the following: (1) The sheriff to appoint sheriff's deputies or persons other than peace officers as deputy dog wardens; and (2) The transfer of any benefits accrued by employees who are transferred as a result of the county sheriff's appointment as the county dog warden.
No provision.	No provision.	Requires any dog warden and deputy dog wardens appointed under this new authority to comply with any training requirements applicable to county dog wardens and deputy dog wardens appointed or employed under current law governing dog wardens and the requirements established in that law. **Fiscal effect: Potential cost savings in instances where the county sheriff and deputies perform these duties instead of a separately appointed dog warden.**

Executive	As Passed by the House	As Reported by Senate Finance
LOCCD34 Cruel Treatment of Companion Animals		
		R.C. *959.131, 959.132, 959.99*
No provision.	No provision.	Prohibits an owner, manager, or employee of a registered animal rescue for dogs, a boarding kennel, or a training kennel (dog kennel) who confines or is the custodian or caretaker of a companion animal from negligently committing specified acts of cruel treatment against a companion animal, a violation of which is a first degree misdemeanor.
No provision.	No provision.	Prohibits an owner, manager, or employee of a dog kennel who confines or is the custodian or caretaker of a companion animal from knowingly committing specified acts of cruel treatment against a companion animal, a violation of which is a fifth degree felony. **Fiscal effect: Potential increase in court costs associated with the penalties established in this provision.**

Executive	As Passed by the House	As Reported by Senate Finance
LOCCD29 Transfer of Tax-Delinquent Cemeteries		
		R.C. *1721.10*
No provision.	No provision.	Authorizes a county Board of Revision, acting upon the complaint of a tax lien holder and using powers granted to the Board through an expedited nonjudicial foreclosure procedure currently allowed for disposing of abandoned lands, to transfer a tax-delinquent cemetery to a county, municipal corporation, or township, but prohibits the foreclosed cemetery from being sold at a public auction, as is currently allowed for abandoned lands. (Except for certain private cemeteries, current law prohibits the sale or transfer of cemeteries to satisfy judgments or tax liens.) **Fiscal effect: Allows a political subdivision to receive some remedy for tax delinquent cemetery properties.**
LOCCD11 Township Members of County Land Reutilization Corporation Boards		
	R.C. *1724.03*	R.C. *1724.03*
No provision.	Requires that the township member of the board of directors of a county land reutilization corporation be chosen by a majority of the boards of township trustees of townships with a population of at least 10,000 in the unincorporated area of the township according to the most recent federal decennial census.	Same as the House.

Executive	As Passed by the House	As Reported by Senate Finance
LOCCD15	**Additional Charges Assessed for Court of Common Pleas Special Projects**	
	R.C. *2303.201*	R.C. *2303.201*
No provision.	Modifies current law such that if a court of common pleas requires additional services in cases of a specific type, the court by rule may assess an additional charge in a case of that type, over and above existing court costs, to cover the special program or service.	Same as the House.
	Fiscal effect: Potential increase in special charges assessed by certain courts of common pleas and credited to either a general special projects fund or a fund for a specific special project.	**Fiscal effect: Same as the House.**
LOCCD19	**Community Reinvestment Areas: Pre-1994 Rules Application**	
	R.C. *3735.661, 757.40*	R.C. *3735.661, 757.60*
No provision.	Clarifies the types of amendments that, if made to a community reinvestment area (CRA) ordinance or resolution adopted before July 22, 1994 (the effective date of Am. Sub. S.B. 19 of the 120th General Assembly), cause the CRA to lose its grandfathered status and become subject to S.B. 19's requirements and limitations (e.g., notifications and compensation of school districts). Such amendments would include any that modify eligibility requirements for receiving CRA tax exemptions, increase the geographic size of a CRA, the percentage of assessed value of CRA property to be exempt, the term of any tax exemption or authorized category of tax exemptions, or the duration of a CRA.	Same as the House.
No provision.	Clarifies that the amendment does not authorize a municipal corporation to decrease or increase the percentage of	Same as the House, but applies same clarification to counties (which also may form CRAs).

Executive	As Passed by the House	As Reported by Senate Finance
	assessed value of grandfathered CRA property to be exempt. (Municipal corporations were and are allowed to exempt only 100% of property located in a grandfathered CRA.)	
	Fiscal effect: None. The provision would retroactively clarify the intent of the General Assembly related to amendments under S.B. 19. A CRA is a geographic area designated by a municipal corporation or county in which the municipal corporation or county awards tax exemptions for residential, commercial, and industrial property located in the CRA.	**Fiscal effect: Same as the House.**
LOCCD21 Recording of Registered Land		
		R.C. *5309.68, 5309.86*
No provision.	No provision.	Allows county recorders who maintain registered land records by nonpaper means to use an electronic facsimile of the recorder's signature and seal on the certificate of title or duplication of it.
No provision.	No provision.	Requires county recorders to record the court order canceling a registration certificate of registered land and the surrendered registration certificate in the official records, rather than filing all previously filed deeds and mortgages that conveyed the registered land related to the canceled registration certificate.
		Fiscal effect: Potentially reduces recording costs.

Executive	As Passed by the House	As Reported by Senate Finance
LOCCD14 Tax Levy for Fairs		
	R.C. *5705.19*	R.C. *5705.19*
No provision.	Expands the uses for which a board of county commissioners may place on the ballot a tax levy for agricultural fairs in excess of ten mills (which under current law are limited to purchasing, maintaining, or improving, or any combination of these) to include the operating expenses of the fairs conducted by county and independent agricultural societies.	Same as the House.
No provision.	Permits a board of county commissioners to place on a ballot a tax levy in excess of ten mills for any combination of agricultural fairs, soil and water conservation district program funding, and the OSU Extension Fund.	Same as the House.
	Fiscal effect: Allows for an additional source of funding for operating costs and program needs of these various entities.	**Fiscal effect: Same as the House.**
LOCCD8 TIF Funds to Pay for Township Public Safety Expenses		
	R.C. *5709.75*	R.C. *5709.75*
No provision.	Authorizes townships that have, at any time, adopted a resolution exempting real property from taxation using a TIF to use unencumbered money in the TIF fund to pay for current public safety expenses. Requires the township to reimburse the fund by the time TIF exemptions expire (TIF exemptions may last up to 30 years).	Same as the House.

Executive	As Passed by the House	As Reported by Senate Finance
	Fiscal effect: Permits townships to use previously unavailable funds for current public safety expenses. Under current law, the authority of a township to utilize unencumbered TIF funds for public safety expenses applies only to TIFs wherein the township exempted real property from taxation before January 1, 1995.	**Fiscal effect: Same as the House.**
LOCCD30 Title of Tax-Forfeited Lands		
		R.C. *5723.01*
No provision.	No provision.	Adds to the current law process whereby a political subdivision, school district, or county land reutilization corporation obtains tax-forfeited land a specification that the entity takes title to the land free and clear of all taxes, assessments, charges, penalties, interest, and costs.
LOCCD20 Allocation of County Lodging Taxes to Convention and Visitors' Bureaus		
		R.C. *5739.09*
No provision.	No provision.	Requires that lodging tax revenues distributed by a county to a convention and visitors' bureau in existence as of the effective date of the bill be used solely for tourism sales, marketing and promotion, and their associated costs. (Such expenses are defined to include, but are not limited to, operational and administrative costs of the bureau, sales and marketing, and maintenance of the physical bureau structure.) Exempts from this requirement lodging tax revenue previously pledged to the payment of debt service charges on bonds, notes, securities, or lease agreements.

Executive	As Passed by the House	As Reported by Senate Finance
No provision.	No provision.	Limits the amount of county lodging tax revenues that a county may retain for administrative purposes to 3% of the first $500,000 distributed to the convention and visitors' bureau and 1.5% of any such amount above $500,000. **Fiscal effect: Potentially restricts the purposes for which a convention and visitors' bureau may use revenue from a lodging tax levied by its county (under existing law, counties, municipalities, townships, and convention facility authorities may levy a lodging tax). Under current law, lodging tax revenue (levied by counties) distributed to a convention and visitors' bureau may be used for any purpose that promotes, advertises, and markets the region (including financing the construction and operation of a convention center). In addition, current law does not explicitly permit, prohibit, or prescribe restrictions on the use of lodging tax revenue for administrative purposes.**
LOCCD22 Joint County Ditch Proceedings		
		R.C. *6133.041*
No provision.	No provision.	Authorizes a joint board of county commissioners to conduct hearings regarding existing joint county ditch improvements by video conference or teleconference.
No provision.	No provision.	Requires provisions for public attendance at any location involved in the proceeding and specifies that the minutes of the meeting must specify who attended via teleconference, who attended by video conference, and who was physically present at the proceeding.

Executive	As Passed by the House	As Reported by Senate Finance
No provision.	No provision.	States that nothing in the Open Meetings Law prohibits the type of meeting authorized by the provision for existing improvements. **Fiscal effect: Potential small reduction in travel costs associated with conducting meetings via video conference or teleconference.**

Executive	As Passed by the House	As Reported by Senate Finance
DASCD8 Requirements that Apply to Health Care Plans Offered to Public Employees		
R.C. *9.901, 9.833, 9.90, 1545.071*	R.C. *9.901, 9.833, 9.90, 1545.071*	R.C. *9.901, 9.833, 9.90, 1545.071*
(1) Provides DAS ongoing authority to prescribe best practices for public employers' health care plans, and requires state institutions of higher education (in addition to political subdivisions and school districts under current law) to offer health care plans that contain best practices established by DAS or the former School Employees Health Care Board.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Retains the current policy allowing a political subdivision to adopt a delivery system of benefits that is not in accordance with DAS's adopted best practices if it is considered to be most financially advantageous to the political subdivision, but adds that a consultation with DAS is required and that DAS must consider the plan to be most financially advantageous.	(2) Same as the Executive.	(2) Same as the Executive.
(3) Requires DAS to do all of the following: (A) Identify strategies to manage health care costs; (B) Study the potential benefits of state or regional consortiums of public employers' health care plans; (C) Publish information regarding the health care plans offered by political subdivisions, school districts, state institutions, and existing consortiums; (D) Assist in the design of health care plans for political subdivisions, school districts, and state institutions of higher education separate from the plans for state agencies; (E) Adopt and release a set of standards that are to be considered the best practices for health care plans offered to employees of political subdivisions, school districts, and state institutions; (F) Promote cooperation among all organizations affected by this provision in identifying the	(3) Same as the Executive.	(3) Same as the Executive.

Executive	As Passed by the House	As Reported by Senate Finance
elements for its successful implementation; and (G) Promote cost containment measures aligned with patient, plan, and provider management strategies in developing and managing health care plans.		
(4) Abbreviates the name of the Political Subdivisions and Public Employees Health Care Fund to the Public Employees Health Care Fund.	(4) Same as the Executive.	(4) Same as the Executive.
(5) Permits the Director of DAS to convene a Public Health Care Advisory Committee, instead of establishing the Committee in statute under current law. Requires Committee members to serve without compensation. Removes the requirement that the Committee include representatives from state and local government employers, state and local government employees, insurance agents, health insurance companies, and joint purchasing arrangements currently in existence.	(5) Same as the Executive.	(5) Same as the Executive, except restores the current law requirement that the Committee include representatives from state and local government employers, state and local government employees, insurance agents, health insurance companies, and joint purchasing arrangements currently in existence.
(6) Allows DAS to "work with," instead of "contract with" under current law, other state agencies to obtain services as DAS deems necessary for the implementation and operation of this provision.	(6) Same as the Executive.	(6) Same as the Executive.
(7) Eliminates various provisions of current law that requires DAS to design health care plans for use by public employers that are separate from plans for state agencies.	(7) Same as the Executive.	(7) Same as the Executive.
Fiscal effect: Presumably, health care plans that contain best practices would produce savings. The administrative costs for DAS to carry out those responsibilities are paid from GRF appropriation item 100403, Public Employees Health Care Program.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Reported by Senate Finance
DASCD49	**Statewide Emergency Services Internet Protocol Network Steering Committee**	
		Sections: *5507.02, (renumbered 128.02); Renumbers numerous other sections under RC 5507. under new RC 128.; Section 207.250*
(1) No provision.	(1) No provision.	(1) Transfers the administration of 9-1-1 services from the Department of Public Safety to the Statewide Emergency Services Internet Protocol Network Steering Committee.
(2) No provision.	(2) No provision.	(2) Repeals the law that creates and governs the Ohio 9-1-1 Council and the Wireless 9-1-1 Advisory Board.
(3) No provision.	(3) No provision.	(3) Transfers to the Steering Committee and its members the same immunity from liability in civil actions arising from any act or omission in connection with the development or operation of a 9-1-1 system enjoyed by the Ohio 9-1-1 Council and the Wireless 9-1-1 Advisory Board.
(4) No provision.	(4) No provision.	(4) Repeals the requirement that countywide 9-1-1 planning committees report, by February 15, 2013, certain information to the Steering Committee, including: (A) geographic location and population of the 9-1-1 service area, (B) 9-1-1 call statistics, (C) expenditures of 9-1-1 disbursements, and (D) 9-1-1 network and equipment information. Repeals the penalty for failure to report this information (a suspension of disbursements from the 9-1-1 Government Assistance Fund).
(5) No provision.	(5) No provision.	(5) Requires any governmental entity or political subdivision operating a public safety answering point to report that same information, as well as any other information needed for the next generation 9-1-1 transition, to the Steering Committee.
(6) No provision.	(6) No provision.	(6) Requires a "9-1-1 service provider" to report to the Steering Committee the number of access lines in Ohio maintained by the provider, the provider's aggregate costs

Executive	As Passed by the House	As Reported by Senate Finance
		and cost recovery associated with provision of 9-1-1 services, and any other information needed for the next generation 9-1-1 transition.
(7) No provision.	(7) No provision.	(7) Imposes a time limit of 45 days for 9-1-1 service providers and political subdivisions or governmental entities operating a public safety answering point to make their respective reports after a Steering Committee request for such information.
(8) No provision.	(8) No provision.	(8) Repeals the requirement that a 9-1-1 planning committee be disbanded and possibly replaced if it fails to adopt a final plan on or before the deadline of nine months after the resolution convening the 9-1-1 planning committee.
(9) No provision.	(9) No provision.	(9) Allows an amendment to a final plan to be made by an addendum approved by a majority of a 9-1-1 planning committee, instead of the more detailed procedure under current law.
(10) No provision.	(10) No provision.	(10) Replaces the 9-1-1 Service Program housed in the Public Utilities Commission (and set to be repealed as of January 1, 2014) with the 9-1-1 Program Office led by an administrator who is appointed by the Director of Administrative Services and reports to the State Chief Information Officer.
(11) No provision.	(11) No provision.	(11) Requires the following beginning January 1, 2014: (A) Reduces, from 98% to 97%, the amount of wireless 9-1-1 charge remittances to be deposited in the Wireless 9-1-1 Government Assistance Fund; (B) Replaces the Wireless 9-1-1 Public Safety Administrative Fund with the 9-1-1 Program Fund to defray the Steering Committee's administration of 9-1-1 services; and (C) Specifies that two per cent of wireless 9-1-1 charges be deposited in the 9-1-1 Program Fund.

Executive	As Passed by the House	As Reported by Senate Finance
(12) No provision.	(12) No provision.	(12) Specifies that the 911 Program Fund (Fund 5NM0) appropriation item 100663, 911 Program, is to be used to pay the administrative costs of the Statewide Emergency Service Internet Protocol Network Steering Committee. **Fiscal effect: The bill appropriates $290,000 in both FY 2014 and FY 2015 under new Fund 5NM0 line item 100663, 911 Program, within the budget of DAS to support the Steering Committee. Reduces fee revenue going to the Wireless 9-1-1 Government Assistance Fund, which is distributed to counties to support operation of public safety answering points, by approximately $290,000 per year, beginning January 1, 2014.**

Executive	As Passed by the House	As Reported by Senate Finance
AGOCD12 **Annual Law Enforcement Agency Drug Fines Report**		
	R.C. *2925.03*	R.C. *2925.03*
(1) No provision.	(1) Eliminates the requirement that a law enforcement agency that receives fine moneys for the agency's primary role in arresting and prosecuting an offender for specified drug offenses prepare an annual report and send a copy of the report to the Attorney General.	(1) Same as the House.
(2) No provision.	(2) Eliminates the requirement that the Attorney General send a notice to the President of the Senate and Speaker of the House of Representatives of the receipt of the reports described above.	(2) Same as the House.
	Fiscal effect: The Attorney General and local law enforcement agencies may experience a minimal annual decrease in administrative costs.	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Reported by Senate Finance
COMCD9 Revolving Loan Program for Underground Storage Tanks		
R.C. *3737.883, 3737.02*	R.C. *3737.883, 3737.02*	R.C. *3737.883, 3737.02, 3737.882*
(1) Creates the Underground Storage Tank Revolving Loan Program, to be administered by the State Fire Marshal or designee.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Requires that interest-free loans be made under the program to political subdivisions that seek to take action with regard to underground storage tanks when the tanks' owners or operators cannot be identified or cannot pay the costs of the action, provided that the political subdivision spends its own funds equal to at least 5% of the loan amount.	(2) Same as the Executive.	(2) Same as the Executive, but further specifies that the loans are to be used by (1) political subdivisions that are tank owners but not operators, to take corrective actions regarding those tanks, or (2) political subdivisions that are neither tank owners nor operators, for sites of previously existing releases if the owner or operator is either unidentifiable or cannot pay for the corrective action.
(3) Specifies that the loans must be financed through fines and penalties collected by the Bureau of Underground Storage Tanks and loan repayments.	(3) Same as the Executive.	(3) Same as the Executive.
(4) Permits a political subdivision to take legal action to recover costs incurred if the tank owner or operator is identified or is determined to have been or be able to pay the costs of action taken by the political subdivision.	(4) Same as the Executive.	(4) Same as the Executive, but limits the provision to actions taken for previously existing sites.
Fiscal effect: Potential minimal increase in expenditures in the Underground Storage Tank Administration Fund (Fund 6530) in implementing and operating the revolving loan program.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Reported by Senate Finance
COMCD17 **Liquor Permit for Restaurants in Park Districts Adjacent to Lake Erie**		
		R.C. *4303.181*
No provision.	No provision.	Allows for the issuance of a D-5p liquor permit for restaurants located in park districts that are adjacent to Lake Erie and meet specified criteria.
No provision.	No provision.	Authorizes D-5p liquor permit holders to sell beer and intoxicating liquor for on-and off-premises consumption.
		Fiscal effect: Potential small increase in liquor permit fee revenue. The D-5p permit fee is $2,344 and would be deposited into the Undivided Liquor Permit Fund (Fund 7066) and subsequently distributed.

Executive	As Passed by the House	As Reported by Senate Finance
DOHCD23 County Hospital Management		
R.C. *339.02, 339.05, 339.06, 339.07*	R.C. *339.02, 339.05, 339.06, 339.07*	R.C. *339.02, 339.05, 339.06, 339.07*
Removes a requirement that county hospital trustees be members of a particular political party, and instead requires them to be representative of the areas served by the hospital.	Same as the Executive.	Same as the Executive.
Authorizes the board of county commissioners to provide a stipend for service on the board of county hospital trustees.	Same as the Executive.	Same as the Executive.
Requires a board of county hospital trustees to hold meetings at least quarterly, rather than once a month.	Same as the Executive.	Same as the Executive.
Authorizes boards of county hospital trustees to adopt bidding procedures and policies for leasing. Exempts from competitive bidding, with a unanimous vote of the board of county hospital trustees, emergency purchases under $100,000, but requires the board to solicit at least three informal estimates for emergency purchases when the estimated cost is $50,000 or more, but less than $100,000.	Same as the Executive.	Same as the Executive.
Requires the board of county hospital trustees to provide for management and control of the county hospital, in addition to government of the hospital, and permits the board of county hospital trustees to delegate its management and control of the county hospital to the hospital administrator through a written delegation.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Reported by Senate Finance
Fiscal effect: Potential cost increases in some areas, specifically from the issuance of stipends to trustees, and potential prices paid for goods and services not obtained through competitive bidding. Potential cost decreases in some areas, specifically in potentially reducing the number of required meetings, and by the possible reduction in administrative costs associated with competitive bidding.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

DOHCD19 General or City Health Districts

R.C. *3701.13, 3701.342, 3701.343 (repealed), 3709.01, 3709.03, 3709.05, 3709.051, 3709.10, 3709.15, 3709.29, 3709.43*	R.C. *3701.13, 3701.342, 3701.343 (repealed), 3709.01, 3709.051, and 3709.10*	R.C. *3701.13, 3701.342, 3701.343 (repealed), 3709.01, 3709.051, and 3709.10*
Authorizes ODH to require general or city health districts to enter into shared services agreements and to reassign substantive authority for mandatory programs from a general or city health district to another general or city health district under certain circumstances.	Same as the Executive.	Same as the Executive, but requires ODH to prepare and offer to boards of health a model contract and memorandum of understanding that are easily adaptable for use by boards when entering into shared services agreements and permits ODH to offer to boards financial and technical assistance to encourage the sharing of services.
Authorizes ODH to require general or city health districts to be accredited as a condition precedent to receiving funding from ODH.	Same as the Executive.	Replaces the Executive provision with a provision that instead requires general and city health districts to apply for accreditation by July 1, 2018, and be accredited by July 1, 2020, by an accreditation body approved by the ODH Director. Requires the ODH Director, by July 1, 2016, to conduct an evaluation of general and city health district preparation for accreditation, including an evaluation of each district's reported public health quality indicators.
Eliminates a requirement that specific rules adopted by the ODH Director cannot take effect unless approved by concurrent resolution of the General Assembly.	No provision.	No provision.

Executive	As Passed by the House	As Reported by Senate Finance
Eliminates the Public Health Standards Task Force that was created to assist and advise the Director in adopting rules that establish standards for boards of health and local health departments.	Same as the Executive.	Same as the Executive.
Requires the ODH Director to adopt rules to assure annual completion of eight continuing education units by each member of a board of health.	Same as the Executive, but reduces the number of continuing education units required to be completed by each board member to two.	Same as the House, but specifies that the continuing education for board of health members must pertain to the topics of ethics, public health principles, and a member's responsibilities and that these topics may be earned at pertinent presentations that may occur during regularly scheduled board meetings. Permits the ODH Director to assist boards in coordinating approved continuing education programs sponsored by health care licensing boards, commissions, or associations. Specifies that credits earned for the purpose of license renewal or certification by licensed health professionals serving on a board of health may be counted toward the two hour (rather than two-unit) continuing education requirement.
Eliminates a requirement that two or more city health districts be contiguous to form a single city health district. Eliminates a requirement that two or more general health districts be contiguous to form a combined general health district, and eliminates the limitation that not more than five contiguous general health districts may form a combined general health district.	Same as the Executive.	Same as the Executive.
Authorizes a combined general health district located in more than one county to have each board of county commissioners place on the ballot the question of levying a tax for the district's expenses, under an existing property tax levy law that applies to a general health district.	No provision.	No provision.
Requires the health commissioner of a general health district to develop a comprehensive community health assessment for the county not later than January 1, 2014,	No provision.	No provision.

Executive	As Passed by the House	As Reported by Senate Finance
and not later than January 1 of each even-numbered year thereafter, in collaboration with city health districts, private health care providers, hospitals, unaffiliated medical facilities or medical service providers, mental or behavioral health providers, and members of the general public.		
Requires the district advisory council of a general health district and the mayor of a city health district to appoint to the board of health a member who is an executive officer or medical director of a hospital or of the largest medical facility in the district.	No provision.	No provision.
Requires sanitarians of a city or general health district who perform inspections of food service operations or of retail food establishments to obtain and maintain certification, not later than July 1, 2017, from the United States Food and Drug Administration.	No provision.	No provision.
Fiscal effect: Potential initial increase in administrative costs relating to sharing services or forming combined health districts, but potential savings after implementation. Increase in costs for seeking accreditation, developing a community health assessment, continuing education for board members, and sanitarian certification.	**Fiscal effect: Potential initial increase in administrative costs relating to sharing services or forming combined health districts, but potential savings after implementation. Increase in costs for seeking accreditation and continuing education for board members.**	**Fiscal effect: Potential initial increase in administrative costs relating to sharing services or forming combined health districts, but potential savings after implementation. Increase in costs to ODH for preparing the model contract and memorandum of understanding and possibly for providing financial and technical assistance. Increase in costs for boards for applying for accreditation by July 1, 2018, and for becoming accredited by July 1, 2020. Increase in costs for ODH for conducting an evaluation, by July 1, 2016, regarding preparation for accreditation.**

Executive	As Passed by the House	As Reported by Senate Finance
DOHCD33 Zoonotic Disease Program		
		R.C. *3701.96*
No provision.	No provision.	Permits the ODH Director, if a zoonotic disease program is administered by ODH, to charge a local board of health a fee, which is to be determined by the ODH Director but commensurate with ODH's costs, for each service the program provides to the board. **Fiscal effect: Potential administrative costs to ODH for administering a zoonotic disease program, but potential gain in revenue if boards are charged fees for program services. Potential increase in costs to boards of health.**

Executive	As Passed by the House	As Reported by Senate Finance
OHSCD4 **Revisions Relative to Historic and Archaeological Landmarks**		
		R.C. *149.54, 317.08, 1506.30, and 3714.03, and Section 747.20; Repealed: R.C. 149.51 and 149.55*
(1) No provision.	(1) No provision.	(1) Repeals provisions that require the Ohio Historical Society to maintain a state registry of archaeological landmarks and a state registry of historic landmarks.
(2) No provision.	(2) No provision.	(2) Eliminates the requirement that a county recorder keep new records of written agreements between landowners and OHS related to such registration, but requires the recorder to keep records already in existence.
(3) No provision.	(3) No provision.	(3) Eliminates the requirement that a person obtain written permission from the Director of OHS before engaging in archeological survey and salvage work at state archeological landmarks that have been registered.
(4) No provision.	(4) No provision.	(4) Defines "historical value" for purposes of the Submerged Land Preservation Law, to include sites eligible for inclusion in the National Register of Historic Places, but not, as in current law, sites eligible for inclusion in the state registry for landmarks.
(5) No provision.	(5) No provision.	(5) Removes from the Construction and Demolition Debris Law the provision prohibiting the Director of Environmental Protection from issuing a permit to establish a new construction and demolition debris facility within 500 feet of land that is placed on the state registry of historic landmarks.

Executive	As Passed by the House	As Reported by Senate Finance
		Fiscal effect: Potential minimal reduction in administrative costs to OHS, county recorders, and the Ohio Environmental Protection Agency related to the removal of requirements related to historic and archaeological landmarks.
OHSCD5 Ohio Cemetery Law Task Force		
		Section: *747.10*
(1) No provision.	(1) No provision.	(1) Establishes the Ohio Cemetery Law Task Force to develop recommendations on modifications of the laws of this state relating to cemeteries.
(2) No provision.	(2) No provision.	(2) Requires the Task Force to comprise 11 members, consisting of a representative of local government, other than townships, appointed by the President of the Senate; a representative of the Ohio Township Association appointed by the President of the Senate; a representative of Native Americans appointed by the President of the Senate; a representative of private cemeteries appointed by the Speaker of the House; a representative of the Ohio Historical Society appointed by the Speaker of the House; a representative of archaeologists appointed by the Speaker of the House; a representative of the Ohio Genealogical Society appointed by the Governor; a representative of the Ohio Cemetery Dispute Resolution Commission appointed by the Governor; a representative of the Division of Real Estate and Professional Licensing in the Department of Commerce appointed by the Governor; a representative of the Department of Transportation appointed by the Governor; and a representative of the Department of Natural Resources appointed by the Governor.

Executive	As Passed by the House	As Reported by Senate Finance
(3) No provision.	(3) No provision.	(3) Requires the initial appointments to the Task Force to be made within 30 days after the provision's effective date and requires vacancies to be filled in the manner provided for original appointments.
(4) No provision.	(4) No provision.	(4) Requires the Task Force to elect two of its members to serve as co-chairpersons of the Task Force. Requires the Task Force to meet as often as necessary to carry out its duties and responsibilities. Requires members of the Task Force to serve without compensation.
(5) No provision.	(5) No provision.	(5) Requires the Task Force to issue a report of its recommendations to the President of the Senate, the Speaker of the House, and the Governor not later than one year after the provision's effective date. Specifies that the Task Force ceases to exist upon submitting its report.

Executive	As Passed by the House	As Reported by Senate Finance
LIBCD5 Forwarding of Legislative Documents		
		R.C. *149.12*
No provision.	No provision.	Revises the manner that the State Library Board may transmit legislative documents to depository libraries by permitting the documents to be sent in paper or electronic format. **Fiscal effect: The State Library's administrative costs may be reduced by transmitting the documents via an electronic format.**

Executive	As Passed by the House	As Reported by Senate Finance
MHACD28 Local Boards		
Sections: *327.20.10, R.C. 340., 5119.61 (renumbered 5119.22), 5119.622 (renumbered 5119.25)*	Sections: *327.20.10, R.C. 340., 5119.61 (renumbered 5119.22), 5119.622 (renumbered 5119.25)*	Sections: *327.20.10, R.C. 340., 5119.61 (renumbered 5119.22), 5119.622 (renumbered 5119.25)*
Requires the ODMHAS Director, to the extent necessary and after consultation with local boards, to specify the information that must be provided by the local boards to be included in the community behavioral health system or systems.	Same as the Executive.	Same as the Executive, but enables ODMHAS to collect information from service providers and requires the services providers to provide the information. Expands the type of information that can be collected.
Requires local boards to submit a budget and statement of services in addition to a mental health and addiction services plan for approval. Allows ODMHAS to withhold all or part of the funds allocated to a board if all or part of the board's plan, budget, or statement of services is disapproved. Prescribes a procedure that needs to be followed prior to a final decision of disapproval or to withhold funds from a board.	Same as the Executive.	Same as the Executive, but specifies that, of the payments made by the county auditor on behalf of a local board of alcohol, drug addiction, and mental health services, only those payments made from funds distributed to a local board by ODMHAS must be made in compliance with a budget statement submitted pursuant to the local board law.
Requires local boards to enter into a continuity of care agreement with the state institution operating by ODMHAS and designated as the institution serving the district encompassing the board's service district. Requires the agreement to outline ODMHAS' and the board's responsiblities to plan for and coordinate with each other to address the needs of board residents who are patients.	Same as the Executive.	Same as the Executive, but clarifies that continuity of care agreements between local boards and state institutions designated as the institution serving the local board's service district must not be construed as requiring a board of county commissioners to provide resources beyond the total amount set forth in a local board's budget statement.
Requires ODMHAS to provide assistance to any county for the operation of local boards, the provision of local services approved by ODMHAS with the continuum of care, and the provision of approved support functions from funds appropriated for that purpose by the General Assembly.	Same as the Executive.	Same as the Executive, but adds "approved continuum of care related activities" to the list of activities for which ODMHAS is required to provide assistance to any county.

Executive	As Passed by the House	As Reported by Senate Finance
Changes the membership requirements of alcohol, drug addiction, and mental health services boards; alcohol and drug addiction services boards; and community mental health boards.	Same as the Executive.	Same as the Executive.
Revises and makes additions to the planning duties of boards and information required to be submitted by boards to ODMHAS.	Same as the Executive.	Same as the Executive.
Prohibits a board from contracting with an unlicensed residential facility that is required to be licensed by the Director.	Same as the Executive.	Same as the Executive.
Authorizes a board to inspect any residential facility located in its district and licensed under the Hospitalization of the Mentally Ill Law, eliminating the current law requirement that the inspection be pursuant to a contract with ODMH.	Same as the Executive.	Same as the Executive.
Expands the protected classes against which boards and contracted services providers are prohibited from discriminating to include military status, sexual orientation, or genetic information.	Same as the Executive.	No provision.
Authorizes ODMHAS to withhold funds due to discrimination. Requires ODMHAS to give a board 10 days instead of a reasonable time under current law from receipt of the noncompliance notice to respond. Allows instead of requiring ODMHAS to offer technical assistance to the board to achieve compliance. Requires ODMHAS to hold a hearing within 10 days of receipt of the board's position on the matter before withholding funds (current law only requires a hearing).	Same as the Executive.	Same as the Executive.
Requires a board to strive to attain a yearly construction contract dollar procurement goal of 5% for EDGE business enterprises, instead of setting the percentage aside for minority business enterprises.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Reported by Senate Finance
Requires that for community mental health boards and alcohol and drug addiction services boards operating as 18-member boards, 8 members be appointed by the Director and 10 members be appointed by the board of county commissioners.	Same as the Executive.	No provision.
Permits a local behavioral health board (an alcohol, drug addiction, and mental health board, alcohol and drug addiction services board, or community mental health board) to decrease their membership from 18 members to 14 members.	Same as the Executive.	Same as the Executive, but requires that the board of county commissioners to approve the decrease in membership from 18 to 14, as permitted by the bill, and provides procedures for such approval.
Permits various line items to be used to pay for the Department and local board functions under this provision.	Same as the Executive.	Same as the Executive.
No provision.	No provision.	Removes the requirement that local boards of alcohol, drug addiction, and mental health services conduct annual audits of services providers and replaces it with the requirement to obtain a copy of each service provider's fiscal audit report. Specifies that this does not prohibit or require a contract between a local board of alcohol, drug addiction, and mental health services and a services provider from requiring performance audits or periodic fiscal reports, but stipulates that should such a requirement be included in a contract, it only applies to local funds.
Fiscal effect: Potential minimal decrease in costs to local boards.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Reported by Senate Finance
Property Taxes and Transfer Fees		
TAXCD84 Hamilton County Partial Property Tax Exemption for Property in Foreclosure and Tax-Delinquent Property		
		R.C. *323.158, 4503.0610, Section 803.250*
No provision.	No provision.	Specifies that a homestead against which foreclosure or other action to take possession of the homestead has been initiated may not receive a partial property tax exemption that may otherwise be available to homesteads located in Hamilton County. Also applies to manufactured homes subject to the manufactured home tax.
No provision.	No provision.	Specifies that a homestead listed on a delinquent tax list for failure to pay property tax and related charges may not receive a partial property tax exemption that may otherwise be available to homesteads located in Hamilton County. Also applies to manufactured homes subject to the manufactured home tax. **Fiscal effect: Removing a partial property tax exemption will increase property tax revenues for taxing jurisdictions in Hamilton County. Under continuing law, the percentage of exempted value is fixed and may be adjusted by the county. Hamilton County is the only county that offers such a partial exemption by virtue of authority granted in 1996, when the county's voters approved a "piggyback" sales and use tax for any of several specified purposes, including constructing a major league sports facility.**

Executive	As Passed by the House	As Reported by Senate Finance
TAXCD13 **Property Tax Valuation of Gas and Condensate Reserves**		
R.C. ***5713.051, 5713.05, Section 812.20***		
Adjusts, for the purpose of property tax valuation, the calculation of the true value of gas reserves by valuing gas reserves according to its heat energy capacity as measured by BTU. Establishes, for the purpose of property tax valuation, a calculation of the true value of condensate reserves. **Fiscal effect: Increases property tax revenues for applicable taxing jurisdictions; the increase is predicated upon the incidence of the newly defined gas reserves and condensate.**	No provision.	No provision.
TAXCD10 **Equalizing and Regionalizing County Appraisal Cycles**		
R.C. ***5715.33, 4503.06, 5713.01, 5715.24***		
(1) Authorizes the Tax Commissioner to shorten or extend the sexennial reappraisal or triennial reassessment cycle for real property in a county for the purpose of equalizing and regionalizing real property assessment cycles. Specifies that the Commissioner may not reschedule any reappraisal or reassessment required by law after tax year 2023 for this purpose.	(1) No provision.	(1) No provision.
(2) Specifies that mobile and manufactured homes taxed like real property are part of the same appraisal and assessment cycle as real property in the same county for the purpose of determining true value for the manufactured and mobile home tax.	(2) No provision.	(2) No provision.

Executive	As Passed by the House	As Reported by Senate Finance
Fiscal effect: Delaying or expediting the reappraisal and/or reassessment from its current schedule will delay or expedite the increase (presumably) of property valuations used for property tax purposes, which would delay or expedite the local revenue growth derived from unvoted (inside) millage and other levies that are not subject to tax reduction factors.		
Other Taxation Provisions		
TAXCD81 Local Government Fund Allocations		
		R.C. *131.51, Section 812.20*
No provision.	No provision.	Clarifies that the preceding month's revenue allocations to the Local Government Fund (LGF) and the Public Library Fund (PLF) are not deducted in determining the amount of tax revenue credited to the General Revenue Fund (GRF) during the preceding month for the purposes of determining the monthly allocation to the LGF and the PLF. **Fiscal effect: This clarification continues the calculation method used to determine allocations in FY 2011, the most recent year that the allocations were determined as a percentage of GRF tax revenue.**

Executive	As Passed by the House	As Reported by Senate Finance
TAXCD54	**Cuyahoga County Alcoholic Beverage and Cigarette Taxes**	
	R.C. *307.673*	
No provision.	Specifies that, for the purpose of an agreement to pledge tax revenue for the construction or renovation of a sports facility, tax revenue includes revenue from taxes levied by the legislative authority of a charter county (in addition to taxes levied by a board of county commissioners). **Fiscal effect: None. Under continuing law (R.C. 1.62), references in the Revised Code to county boards - such as the board of county commissioners - also refer to the board - such as a county council - of a charter county that under the charter exercises the same functions as a board of county commissioners.**	No provision.
TAXCD11	**Horizontal Well Impact Fee**	
R.C. *1509.06, 321.49, 5705.27, 5705.32, 5705.37, 5705.52, Section 803.130*		
(1) Requires, beginning January 1, 2014, a horizontal well owner, before beginning construction of a well pad as defined in the bill, to pay a $25,000 fee to the county in which the well pad will be located.	(1) No provision.	(1) No provision.
(2) Requires an additional $25,000 fee to be payable for each subsequent well drilled on the same pad, due before drilling begins.	(2) No provision.	(2) No provision.
(3) Requires county treasurers who receive fee payments to establish in the county treasury an Oil and Gas Escrow Fund, and to deposit into the fund such payments.	(3) No provision.	(3) No provision.

Executive	As Passed by the House	As Reported by Senate Finance
(4) Establishes a process whereby the county budget commission distributes the fees to all or some taxing units that levy a property tax in the taxing district in which the well will be located to defray costs incurred from the presence of the well.	(4) No provision.	(4) No provision.
(5) Requires taxing units that receive any portion of the fee to repay these amounts to the owners over subsequent fiscal years based on the amount of property tax the unit collects from the well. **Fiscal effect: The $25,000 fee could offset some of the cost that taxing units might incur for horizontal wells within their jurisdiction. However, taxing units that receive any portion of the fee are required to repay those amounts by reducing the well owners' property tax liabilities.**	(5) No provision.	(5) No provision.
TAXCD70 Township Use of Motor Fuel Tax Revenue		
		R.C. *5735.27, Section 803.240*
No provision.	No provision.	Allows a township to use its distribution of motor fuel tax revenue to service bonds issued to pay for the purchase of road machinery and equipment or the planning, construction, and maintenance of buildings that house such equipment. (Under current law, a township may use motor fuel tax receipts directly to purchase such equipment or to plan, construct, and maintain such a building, but may not use the receipts to service bonds that were issued to pay for such projects.) **Fiscal effect: None.**

Executive	As Passed by the House	As Reported by Senate Finance
TAXCD83 School District Motor Fuel Tax Reimbursement		
		R.C. *5735.142, Sections 803.260, 815.10*
No provision.	No provision.	Increases the motor fuel tax reimbursement for city, exempted village, joint vocational, and local school districts and educational service centers for motor fuel purchased and used for school district and service center operations from 6¢ per gallon to10¢ per gallon. (Under continuing law, the overall motor fuel tax rate is 28¢ per gallon.) **Fiscal effect: Increases the total amount of motor fuel tax reimbursement for school districts and educational service centers by approximately $1.3 million per year. Corresponding revenue loss split between the Highway Operating Fund (Fund 7002), other state funds, counties, municipalities, and townships for highway purposes.**
TAXCD43 Income Tax Distributions to Counties		
Section: *503.70*	Section: *503.70*	Section: *503.70*
Appropriates GRF funds to make any payment required by Section 9 of Article 12 of the Ohio Constitution 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.

Executive	As Passed by the House	As Reported by Senate Finance
DOTCD57 **Transportation Improvement District Agreements with Adjacent Counties**		
		R.C. *5540.03, 5540.18*
No provision.	No provision.	Authorizes a Transportation Improvement District (TID) to enter into an agreement and undertake a project that is located wholly or partially in a contiguous county other than the county that created the TID and authorizes a board of county commissioners that did not create the TID to enter into such an agreement with a contiguous TID if the board of county commissioners that created the TID also enters into the agreement.
DOTCD58 **County Bridge Program**		
		Section: *755.10*
No provision.	No provision.	Requires the Director of Transportation, within 90 days, to establish a county bridge program to assist counties with the maintenance of bridges with monetary or other resources to address infrastructure needs related to county-maintained bridges, including bridge embankments, drainage bridge repair, and other conditions; allows the Director to consult with affected political subdivisions in developing the program; and, requires the Director to notify affected political subdivisions in an appropriate manner when the program is established. **Fiscal effect: The Highway Operating Fund (Fund 7002) could incur some additional costs for county bridge projects under the program developed by ODOT.**

Executive	As Passed by the House	As Reported by Senate Finance
TOSCD6	**Investments of State Interim Funds, County Inactive Moneys, and Public Library Fund Money**	
		R.C. *135.143, 135.35*
No provision.	No provision.	Modifies the classifications of obligations in which the Treasurer of State may invest or execute transactions for any part or all of the interim funds of the state to include investments in notes and obligations issued by the Ohio Water Development Authority and the Ohio Turnpike and Infrastructure Commission, and certain highly-rated bonds, notes, and other obligations issued by any state or political subdivision that are purchased through a recognized securities dealer.
No provision.	No provision.	Increases the 25% limit on the amount of state interim funds, as a percentage of the state's total average portfolio, that may be invested in certain forms of commercial paper to up to 40%. Modifies a limit in current law on investment of interim funds in debt interests of a single issuer, currently 0.5% of the state's portfolio, to 5% when added to investment in commercial paper. Removes the 1% limitation on investment of state interim funds in debt interests of a single issuer that is a foreign nation.
No provision.	No provision.	Extends the allowable maturity for securities and obligations in which a county investment authority may invest its inactive and public library fund money from five to ten years from the settlement date. Allows a county investment authority, upon a majority vote of the county's investment advisory committee, to invest up to 25% of a county's total average portfolio of inactive and public library fund money in securities and obligations with a maturity greater than ten years from the date of settlement.

Executive	As Passed by the House	As Reported by Senate Finance
		Fiscal effect: Potential increase in investment earnings. The provision would allow the Treasurer of State to diversify its investments and execute certain transactions related to state interim funds.