

Executive

As Passed by the House

As Reported by Senate Finance

LSCCD11 Termination of Ohio Constitutional Modernization Commission

No provision.

No provision.

R.C. 103.61, 103.62-103.67 (all repealed), 102.01

Terminates the Ohio Constitutional Modernization Commission on January 1, 2016, instead of July 1, 2021, as under current law.

**Fiscal effect: Decreases the appropriation for the Commission by \$350,000 in FY 2016 and \$600,000 in FY 2017.**

LSCCD6 Internet database of school district fiscal data

No provision.

R.C. 103.132, (Repealed)  
Repeals the requirement that LSC, in conjunction with LIS, maintain an Internet database of current and historical revenue and expenditure data for all school districts.

R.C. 103.132, (Repealed)

Same as the House.

LSCCD5 HCAP transfers to the Legislative Budget Services Fund

R.C. 5168.01, 5168.06, 5168.07, 5168.11, 5168.12 (Repealed), Sections 610.10, 610.11

Eliminates a requirement for a portion of the money generated by the Hospital Care Assurance Program (HCAP) assessments and intergovernmental transfers to be deposited into the Legislative Budget Services Fund (Fund 4F60) used by LSC.

Abolishes Fund 4F60 when all remaining money in the fund has been spent.

R.C. 5168.01, 5168.06, 5168.07, 5168.11, 5168.12 (Repealed), Sections 610.10, 610.11

Same as the Executive.

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R.C. 5168.01, 5168.06, 5168.07, 5168.11, 5168.12 (Repealed), Sections 610.10, 610.11

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**Fiscal effect: The bill appropriates \$100,000 in FY 2016 and \$0 in FY 2017 to ISA Fund 4F60, Legislative Budget Services.**

**Fiscal effect: Same as the Executive.**

**Fiscal effect: Same as the Executive.**

**LSCCD10 Fiscal agent for joint committees**

No provision.

No provision.

**Sections: 307.1, 308.10**

Requires LSC to serve as fiscal agent for the Joint Committee on Agency Rule Review and the Joint Medicaid Oversight Committee.

**LSCCD1 Operating Expenses**

**Section: 317.10**

Authorizes the Director of LSC to certify to the Director of Budget and Management the amount of the unexpended, unencumbered balance of GRF appropriation item 035321, Operating Expenses, at the end of FY 2015 and FY 2016 to be reappropriated to FY 2016 and FY 2017, respectively, and reappropriates the certified amount.

**Section: 317.10**

Same as the Executive.

**Section: 317.10**

Same as the Executive.

**LSCCD2 Legislative Task Force on Redistricting**

**Section: 317.10**

Reappropriates an amount equal to the unexpended, unencumbered portion of GRF appropriation item 035407, Legislative Task Force on Redistricting, at the end of FY 2015 and FY 2016 for the same purpose in FY 2016 and FY 2017, respectively.

**Section: 317.10**

Same as the Executive.

**Section: 317.10**

Same as the Executive, but limits the amount of the unencumbered, unexpended portion of 035407 in FY 2015 that can be reappropriated in FY 2016 to up to \$2,000,000.

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**LSCCD3 Legislative Information Systems**

**Section: 317.10**

Authorizes the Director of LSC to certify to the Director of Budget and Management the amount of the unexpended, unencumbered balance of GRF appropriation item 035410, Legislative Information Systems, at the end of FY 2015 and FY 2016 to be reappropriated to FY 2016 and FY 2017, respectively, and reappropriates the certified amount.

**Section: 317.10**

Same as the Executive.

**Section: 317.10**

Same as the Executive.

**LSCCD4 Ohio Constitutional Modernization Commission**

**Section: 317.10**

Requires that GRF appropriation item 035411, Ohio Constitutional Modernization Commission, be used to support the operation and expenses of the Commission.

**Section: 317.10**

Same as the Executive.

**Section: 317.10**

Same as the Executive.

Reappropriates an amount equal to the unexpended, unencumbered portion of 035411 at the end of FY 2015 for the same purpose in FY 2016.

Same as the Executive.

Same as the Executive, but limits the amount of the unencumbered, unexpended portion of 035411 in FY 2015 that can be reappropriated in FY 2016 to up to \$150,000.

Reappropriates an amount equal to the unexpended, unencumbered portion of 035411 at the end of FY 2016 for the same purpose in FY 2017.

Same as the Executive.

No provision.

**LSCCD9 Criminal Justice Recodification Committee**

No provision.

No provision.

**Section: 317.10**

Requires that GRF appropriation item 035419, Criminal Justice Recodification Committee, be used to support the operation and expenses of the Committee.

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**LSCCD8      Litigation**

No provision.

No provision.

**Section: 317.10**

Requires that GRF appropriation item 035501, Litigation, be used for any lawsuit in which the General Assembly is a party. Requires the Chairperson and Vice-chairperson of LSC to both approve the use of funds from 035501.

No provision.

No provision.

Reappropriates an amount equal to the unexpended, unencumbered portion of 035501 at the end of FY 2016 for the same purpose in FY 2017.

**LSCCD7      Ohio 2020 Tax Policy Study Commission**

**Section: 757.50**

No provision.

Establishes a commission to review Ohio's tax structure and policies and make recommendations to the General Assembly on how to maximize Ohio's competitiveness by the year 2020.

**Section: 757.50**

Same as the House, but also requires the Commission to make recommendations on how to transition Ohio's personal income tax to a 3.5% or 3.75% flat tax by tax year 2018 and how to reform Ohio's severance tax.

No provision.

Specifies the commission include six-members, three from the House of Representatives and three from the Senate.

Same as the House, but adds the Director of Budget and Management as a member.

No provision.

Requires the Speaker of the House of Representatives to designate the Chairperson of the House Ways and Means Committee to serve as Chairperson of the Commission.

Specifies that the chairs of the Ways and Means Committees of the two houses are to co-chair the Commission.

No provision.

Requires LSC to provide necessary services to the Commission.

Same as the House.

No provision.

Requires the Commission to use dynamic analytical tools to aid in its review.

Same as the House.

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No provision.

Requires the Commission, no later than October 1, 2017, to publish its findings and recommendations and to submit a report to the General Assembly. Specifies that the Commission ceases to exist upon submission of the report.

**Fiscal effect: Potential increase in expenditures depending on the analytical tools selected by the Commission.**

Same as the House, but requires a report on the severance tax by October 1, 2015, and specifies the commission ceases to exist after both reports are completed.

**Fiscal effect: Same as the House.**

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DDDCD48	Closure of developmental centers	
	R.C. 5123.032	R.C. 5123.032
No provision.	Establishes a developmental center closure process as follows:	Same as the House.
No provision.	Requires the Governor to notify the General Assembly and the Ohio Department of Developmental Disabilities (ODODD) of the rationale for the proposed closure and any anticipated savings if the rationale for closure is expenditure reductions or budget cuts.	Same as the House.
No provision.	Establishes a 13-member closure commission for each developmental center that is to be closed. Requires the commission, within 30 days after the Governor's notification, to provide its recommendation concerning the developmental center. Requires the commission to consider at least 10 specified criteria and factors before making its recommendation.	Same as the House, but requires a developmental center closure commission to provide its report not later than 90 days (rather than 30) after the Governor's notice, requires that one member of the commission be a family member of a person who is living in the developmental center, and requires the officials who are to appoint members to a developmental center closure commission must appoint those members not later than seven days after the effective date of the new closure process.
No provision.	Specifies that the commission may recommend closure for expenditure or budget cuts only if the anticipated savings to be obtained by closure are approximately the same as anticipated in the Governor's notice. Specifies that the recommendation must list the order of the commission's preference for closure if the Governor gave notice of the proposed closure of more than one developmental center.	Same as the House.
No provision.	Authorizes the governor to close the developmental center on receipt of a report that recommends closure of a developmental center. Prohibits the Governor from closing a	Same as the House.

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No provision.	developmental center that is not listed in the commission's recommendation or from closing multiple developmental centers in any order other than the order of the commission's preference as specified in the recommendation.	Same as the House.
No provision.	Specifies that if the governor determines that it is not feasible to implement the recommendation because there has been a significant change in circumstances, the governor may call for a new commission.	Same as the House.
No provision.	Eliminates a current law provision that requires the Legislative Service Commission to conduct a study, within 60 days after receiving the official closure announcement from the Governor, to address specified criteria and factors relating to the developmental centers.	Same as the House.
No provision.	No provision.	Specifies that the new closure process established by the bill applies to a developmental center for which the Governor has given notice of the Governor's intention to close the developmental center, but for which the closure of the center has not been completed.
<b>Fiscal effect: Minimal.</b>		<b>Fiscal effect: Same as the House.</b>

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**Other Taxation Provisions**

TAXCD10 Tax Expenditure Review Committee

R.C. 5703.94, 5703.48

Creates a temporary nine-member committee to review most existing "tax expenditures" over a four-year cycle and make recommendations whether to continue or modify those expenditures or let the expenditures expire. Establishes a schedule so that most existing expenditures are reviewed over four years.

No provision.

R.C. 5703.95, 5703.951-5703.954, Sections 757.163 and 757.165

Replaces the Executive provision with a provision that creates a permanent joint legislative seven-member committee to biennially review existing and newly enacted "tax expenditures." Requires the committee to make recommendations as to the effectiveness of each tax expenditure and whether it should be discontinued. Provides for the appraisal of existing tax expenditures by the end of 2017.

Requires any bill enacting or modifying a tax expenditure to include a statement of the policy objectives of the expenditure.

No provision.

Replaces the Executive provision with a provision that requires the act creating a new tax expenditure to include information, such as the expenditure's purpose and the class of taxpayers it will benefit.

Limits the definition of "tax expenditure" to a provision that reduces revenue to the General Revenue Fund.

No provision.

No provision.

Requires state agencies to provide information to the committee.

No provision.

Same as the Executive, but also requires the Legislative Service Commission (LSC) to annually submit a report concerning tax expenditures to the committee and provide drafting and clerical support.

**Fiscal effect: None.**

**Fiscal effect: Members of the Committee are to serve without compensation, but may receive reimbursement for expenses. Increase in LSC staff workload.**