

Executive

Early Childhood

EDUCD1 Step Up to Quality Program - Early Childhood Education Programs

Section: *601.40*
Amends Section 267.10.10 of H.B. 153

Requires each early childhood education program that receives state funding through GRF appropriation item, 200408, Early Childhood Education, to participate in the Step Up to Quality Program administered by the Department of Job and Family Services, and to be rated in the Program by July 1, 2016.

Fiscal effect: May increase administrative costs for the early childhood education programs and the Department of Job and Family Services.

EDUCD2 Step Up to Quality Program - Special Education

Section: *601.40*
Amends Section 267.30.20 of H.B. 153

Requires school districts, educational service centers, and county DD boards serving preschool children with disabilities to participate in the Step Up to Quality Program administered by the Department of Job and Family Services, and to be rated in the Program by July 1, 2018.

Fiscal effect: May increase administrative costs for school districts, educational service centers, county DD boards, and the Department of Job and Family Services.

Other Education Provisions

EDUCD5 Digital Learning Task Force

Section: *601.40*
Amends Section 371.60.80 of H.B. 153

Extends from March 1, 2012 to June 30, 2013 the existence of the Digital Learning Task Force.

Executive

Specifies that the Task Force must monitor the implementation of its recommendations submitted in a March 1, 2012 report until the Task Force ceases to exist on June 30, 2013.

Requires the Task Force by June 30, 2013 to report on the progress of digital learning in Ohio schools and to provide recommendations for enhancing digital learning.

Fiscal effect: Probable increase in administrative costs for issuing the report and for continuing the general operations of the task force. Task force members serve without compensation.

Appropriation Language

EDUCD3 School Management Assistance

Section: *601.40*
Amends Section 267.10.40 of H.B. 153

Reduces an earmark to be used by the Auditor of State for school district auditing in GRF appropriation item 200422, School Management Assistance, from \$1,300,000 to \$1,000,000 in FY 2013. Under continuing law, the remaining appropriation in this line item is to be used by ODE to provide fiscal technical assistance to school district management personnel.

EDUCD4 Foundation Funding

Section: *601.40*
Amends Section 267.30.40 of H.B. 153

Permits a \$12,522,860 earmark for GRF appropriation item 200550, Foundation Funding, to be used for school choice programs, rather than the Cleveland school choice program.

Executive

EDUCD6 GRF Line Item Consolidation

Section: **601.40**
*Amends Sections 267.10.10 and 267.10.20 of
H.B. 153*

(1) Requires new GRF appropriation item 200321, Operating Expenses, to be used to support the same activities as are supported prior to July 1, 2012, by GRF appropriation items 200100, Personal Services, and 200320, Maintenance and Equipment. Requires a portion of the new appropriation item to also be used to provide matching funds under 20 U.S.C. 2321 (pertains to federal career and technical education assistance to the states), which are provided by GRF appropriation item 200416, Career-Technical Education Match, prior to July 1, 2012. Specifies that GRF appropriation item 200416, Career-Technical Education Match, is to be used by ODE to provide matching funds under 20 U.S.C. 2321 for FY 2012 only. Corrects an errant reference to 20 U.S.C. 2311, which no longer exists.

(2) Requires the Director of OBM to cancel any existing encumbrances against appropriation items 200100, 200320, and 200416 and to reestablish them against appropriation item 200321, Operating Expenses. Appropriates the reestablished encumbrance amounts.

(3) Repeals a requirement that the Director of OBM transfer any remaining appropriation from GRF appropriation item 200416, Career-Technical Education Match, to GRF appropriation item 200426, Ohio Educational Computer Network, to support the Ohio Educational Computer Network.

Executive

Medicaid

JFSCD9 Uniform Eligibility Standards and Procedures

R.C. 121.35

Requires the Departments of Aging, Alcohol and Drug Addiction Services, Development, Developmental Disabilities, Education, Health, Job and Family Services, Mental Health, and Rehabilitation Services Commission to collaborate to revise eligibility standards and eligibility determination procedures of programs they administer for the purpose of making the standards and procedures more uniform.

Fiscal effect: None.

Executive

Property Taxes and Transfer Fees

TAXCD35 Formula for Calculation of Payments to Local Governments for Public Utility Tangible Personal Property Tax Revenue Losses

R.C. *5727.86, 5727.84*

Amends the formula for calculation of public utility tangible personal property tax reimbursement payments to local governments for fixed-rate levy losses. (These payments are calculated by comparing a taxing unit's 2010 "S.B. 3 allocation" with its "total resources," where the 2010 S.B. 3 allocation is the sum of payments received by the local taxing unit during calendar year 2010 to reimburse for fixed-rate levy losses, and the taxing unit's total resources are total receipts from certain state and local resources during specified time periods.)

Modifies eligibility determination such that the taxing unit is to receive reimbursement if the full amount of its S.B. 3 allocation exceeds the threshold percentage multiplied by total resources. (The threshold percentages, unchanged by the bill, are 2% in FY 2012 and 4% in FY 2013 and thereafter for school districts and joint vocational school districts, and 2% in calendar year (CY) 2011, 4% in CY 2012, and 6% in CY 2013 and thereafter for other units of local government.) Modifies determination of reimbursement amounts for eligible taxing units, such that the amount of each reimbursement is equal to half of the difference between the full amount of the S.B. 3 allocation and the product of the threshold percent multiplied by total resources (under current law the amount of each reimbursement, two per year, is to equal half of the unit's S.B. 3 allocation minus the product of the threshold percent multiplied by total resources).

Provides that fixed-rate levies that are not "charged and payable" (rather than levies that are not "imposed") after the 2010 tax year should be excluded from calculation of the "S.B. 3 allocation" for purposes of calculating public utility personal property tax reimbursements, and provides that reimbursement for such a levy will continue only to the extent that the levy continues to be charged and payable.

Provides that the amount of public utility personal property tax reimbursement payable for a tax levied within the 10-mill limit for debt purposes depends on whether the tax is "charged and payable" (rather than "imposed") for debt purposes after the 2010 tax year.

Fiscal effect: The Executive estimates that the net fiscal effect is a reduction in state expenditures of \$0.8 million in FY 2013.

Executive

TAXCD37 Amendments to Tangible Personal Property Tax Loss ReimbursementsR.C. *5751.20, 5727.84, 5727.86, 5751.22*

Amends the calculation of reimbursements to municipal corporations to provide that, when calculating the municipal corporation's reimbursement for current expense levy losses, the municipal corporation's "total resources" (its total receipts from certain state and local sources during specified periods) include reimbursements received in 2010 for current expense levy losses only, rather than for all levy losses.

Amends the calculation of reimbursements for tangible personal property tax losses for a tax levied on behalf of a public library under R.C. 5705.23 to require that such losses be considered separately from other levy losses of a taxing unit. (Specifically, payments a library received for levy losses from such a tax are excluded from a taxing unit's "total resources," "TPP allocation," and "S.B. 3 allocation." Instead, such payments, defined as "TPP allocation for library purposes," must exceed a threshold percentage of "total resources" of the public library in order to qualify for a separate reimbursement amount.) Also, specifies that the separate reimbursement is made directly to the public library, rather than through the taxing unit that levied the tax on the library's behalf.

Amends calculation of payments (two per year) for fixed-sum levy losses on tangible personal property taxes on general business to provide that each payment is to be for 50% of the annual fixed-sum levy loss, rather than 100%.

Fiscal effect: The Office of Budget and Management indicated that it and the Department of Taxation assumed the law change was in effect when calculating and budgeting the reimbursements, and valued the changes at \$10 million in FY 2012 and \$9.5 million in FY 2013.

TAXCD15 Extending County Appraisal CyclesSection: *757.10*

Authorizes the Tax Commissioner, beginning in 2014 and continuing for five years, to extend the revaluation of real property required in a county by not more than one year.

Fiscal effect: May increase or decrease the property tax revenues of local jurisdictions depending on whether the delayed sexennial reappraisal or triennial update would increase or decrease aggregate taxable property values in the county.

Executive

Other Taxation Provisions

TAXCD22 Waiver of Property Tax Value Certification Requirements

Section: *757.20*

Excuses the Tax Commissioner from certifying certain property tax information that, under current law, is required to be certified to the Department of Education and Office of Budget and Management in May and June of 2012.

Fiscal effect: None; the school foundation funding formula for fiscal years 2012 and 2013 relies upon fiscal year 2011 information.
