Executive	As Passed by the House	In Senate Finance
Early Childhood		
EDUCD1 Step Up to Quality Program - Early Childhood Education Programs		
Section: *601.40* *Amends Section 267.10.10 of H.B. 153*	Section: *601.40* *Amends Section 267.10.10 of H.B. 153*	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.	Same as the Executive.	Same as the Executive.
Fiscal effect: May increase administrative costs for the early childhood education programs and the Department of Job and Family Services.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**
EDUCD2 Step Up to Quality Program - Special Education		
Section: *601.40* *Amends Section 267.30.20 of H.B. 153*	Section: *601.40* *Amends Section 267.30.20 of H.B. 153*	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.	Same as the Executive.	Same as the Executive.
Fiscal effect: May increase administrative costs for school districts, educational service centers, county DD boards, and the Department of Job and Family Services.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	In Senate Finance
Scholarship Programs		
EDUCD8 Cleveland Scholarship Program		
	R.C. *3313.976, 3313.978, 3313.979*	R.C. *3313.976, 3313.978, 3313.979*
No provision.	Eliminates the income-based reduction required by current law for scholarships under the Cleveland Scholarship Program. (Currently, each scholarship award is reduced by either 10% or 25%, depending upon the student's family income, with the balance of the award to be paid by a political subdivision, a private entity, or an individual.)	Same as the House.
No provision.	No provision.	Specifies that the net tuition amount is the tuition amount minus any financial aid, tuition discounts, and adjustments to which the student is entitled. Further specifies that, if tuition discounts are offered to multiple students from the same family, but not all of the students are scholarship recipients, the scholarship amount is based on the lowest tuition to which the family is entitled.
	Fiscal effect: Increases the state share of the scholarships under the program. The bill increases the appropriation for 200550, Foundation Funding, and the earmark of this item for school choice programs by about $2.3 million. The bill also appropriates any additional amount needed to fund the scholarships.	**Fiscal effect: Same as the House, but some students' net tuition amounts, upon which scholarship amounts are based, may decrease slightly due to the tuition adjustments specified in the bill.**

Executive	As Passed by the House	In Senate Finance
Other Education Provisions		
EDUCD9 Transfer of eTech Ohio Duties to the Department of Education		
	Sections: *515.13, R.C. 3301.75, 3314.074*	
No provision.	Transfers the duties related to providing technology assistance to schools from the eTech Ohio Commission (that is abolished by the bill) to ODE, in coordination with the Chancellor of the Board of Regents. These duties include:	No provision.
No provision.	(1) Making grants to institutions and other organizations for the provision of technical assistance and other services to school districts, community schools, and other educational institutions and affiliates;	No provision.
No provision.	(2) Establishing a reporting system for school districts, community schools, other educational institutions, affiliates, and educational technology organizations;	No provision.
No provision.	(3) Ensuring that, where appropriate, products produced by an educational entity for use in elementary and secondary education are aligned with statewide academic standards;	No provision.
No provision.	(4) Promoting accessibility to educational products aligned with the statewide academic standards for school districts, community schools, and other educational entities; and	No provision.
No provision.	(5) Executing contracts and other agreements necessary and desirable to carry out the duties noted above.	No provision.
No provision.	Transfers from eTech Ohio to ODE the responsibility of collecting from closing community schools computer hardware or software originally received from the former SchoolNet Commission or eTech Ohio.	No provision.

Executive	As Passed by the House	In Senate Finance
	Fiscal effect: Appropriations totaling $501,677 from the GRF and $100,000 from the Telecommunity Education Fund (Fund 4W90) in FY 2013 are transferred from eTech to ODE to fund these duties.	
EDUCD5 Digital Learning Task Force		
Section: *601.40* *Amends Section 371.60.80 of H.B. 153*	Section: *601.40* *Amends Section 371.60.80 of H.B. 153*	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.	Same as the Executive, but reduces the bill's extension of the Digital Learning Task Force's existence from June 30, 2013 to June 30, 2012.	Same as the 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.	Same as the Executive.	Same as the Executive.
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.	Same as the Executive, but changes the date upon which the report is required to June 30, 2012.	Same as the Executive.
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.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	In Senate Finance
EDUCD7 Sale of Real Property		
	Sections: ***753.11, 733.10***	**Sections:** ***753.11, 733.10***
No provision.	Allows any school district real property that was sold under the terms of Section 206.10.21 of Am. Sub. H.B. 66 of the 126th General Assembly to be used for residential development as well as for commercial development. (Under Section 206.10.21, a school district, during a six-month window ending December 31, 2005, and "in support of economic development within [its] territory", could dispose of certain real property by direct sale, in lieu of any of the existing alternatives. One of the conditions for such a sale was that the real property, when sold, be used for commercial development.)	Same as the House.
No provision.	Until December 31, 2012, permits a school district to offer real property to a state university, rather than first having to offer to sell the property to community schools, if the university has an in-state undergraduate student enrollment of more than 17,000 but less than 22,000 and the property is within 100 yards of a university facility. Provides that a district's offer to the state university may be either (1) to exchange that property for in-kind services, educational programs, or other assistance, or (2) to sell the property for money.	Same as the House.
	Fiscal effect: May provide certain districts increased flexibility in disposing of real property.	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	In Senate Finance
Appropriation Language		
EDUCD6 GRF Line Item Consolidation		
Section: *601.40* *Amends Sections 267.10.10 and 267.10.20 of H.B. 153*	Section: *601.40* *Amends Sections 267.10.10 and 267.10.20 of H.B. 153*	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.	(1) Same as the Executive.	(1) Same as the Executive.
(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.	(2) Same as the Executive.	(2) Same as the Executive.
(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.	(3) Same as the Executive.	(3) Same as the Executive.

Executive	As Passed by the House	In Senate Finance
EDUCD3 School Management Assistance		
Section: *601.40* *Amends Section 267.10.40 of H.B. 153*	Section: *601.40* *Amends Section 267.10.40 of H.B. 153*	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.)	Same as the Executive.	Same as the Executive.
EDUCD10 STEM School Matching Funds for Industry Workforce Development Initiatives		
		Section: *601.40* *Amends Section 267.10.40 of H.B. 153*
(1) No provision.	(1) No provision.	(1) Reappropriates unexpended, unencumbered balances of the GRF appropriations for ODE at the end of FY 2012, up to $600,000, to GRF appropriation item 200455, Community Schools and Choice Programs, for FY 2013.
(2) No provision.	(2) No provision.	(2) If the amount reappropriated is less than $600,000, requires the Superintendent of Public Instruction to identify GRF encumbrances of ODE for FY 2012 and prior that are no longer needed to support the obligations of the Department and certify those encumbrances to the Director of OBM.
(3) No provision.	(3) No provision.	(3) Requires the Director of OBM to cancel the identified encumbrances up to the difference between $600,000 and the amount already reappropriated. Appropriates the amount of the canceled encumbrances to GRF appropriation item 200455, Community Schools and Choice Programs, for FY 2013.

Executive	As Passed by the House	In Senate Finance
(4) No provision.	(4) No provision.	(4) Specifies that the amounts appropriated be used to provide STEM schools with matching funds for industry workforce development initiatives.

EDUCD4 **Foundation Funding - School Choice Earmark**

Section: ***601.40*** ***Amends Section 267.30.40 of H.B. 153***	**Section:** ***601.40*** ***Amends Section 267.30.40 of H.B. 153***	**Section:** ***601.40*** ***Amends Section 267.30.40 of H.B. 153***
Permits an earmark for GRF appropriation item 200550, Foundation Funding, to be used for school choice programs, rather than the Cleveland school choice program.	Same as the Executive, but increases the earmark by $2,271,625 in FY 2013.	Same as the Executive.
No provision.	Appropriates additional funds, if necessary, to GRF appropriation item 200550, Foundation Funding, for scholarship payments made under the Cleveland Scholarship Program.	

Executive	As Passed by the House	In Senate Finance
ETCCD1 Abolishment of the eTech Ohio Commission		
	Sections: *515.10, 512.60, Repealed: 183.28, 3353.02, 3353.03, 3353.04, 3353.09, 3353.15, 3353.20, Renumbers various sections Amends Sections 283.20, 283.30 of H.B. 153*	
No provision.	Abolishes the eTech Ohio Commission, effective July 1, 2012.	No provision.
No provision.	Eliminates the requirement for the development of a state educational technology plan.	No provision.
No provision.	Eliminates the Interactive Distance Learning Pilot Project.	No provision.
No provision.	Eliminates the Education Technology Trust Fund (held tobacco settlement moneys dedicated to educational technology) and transfers the remaining balance to the GRF.	No provision.
No provision.	Eliminates the Information Technology Service Fund (held money received by the Commission from educational entities for the provision of information technology services).	No provision.
No provision.	Transfers all remaining duties of eTech to the Department of Education or the Chancellor of the Board of Regents. (See BORCD8 and EDUCD9)	No provision.
	Fiscal effect: Transfers appropriations and earmarks for eTech in FY 2013 to the Board of Regents or the Department of Education. The $0.76 balance in the Educational Technology Trust Fund (Fund S087) is transferred to the GRF. The Information Technology Services Fund (Fund 5JU0) has a balance of $0.	

Executive	As Passed by the House	In Senate Finance
Medicaid		
JFSCD9 Uniform Eligibility Standards and Procedures		
R.C. *121.35*	R.C. *121.35*	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.	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	In Senate Finance
BORCD6	**Supplemental Tax-Sheltered Annuities Offered by Institutions of Higher Education and School Districts**	
	R.C. ***9.90, 9.91***	
No provision.	Provides that supplemental tax-sheltered annuities offered by the governing board of a public institution of higher education or the board of education of a school district to the board's employees may be offered through the board's choice of: (1) a provider selected through a competitive bidding process established by the board, rather than the competitive bidding process established under current law; (2) providers authorized under current law to provide investment options under an alternative retirement plan (ARP) offered by a public institution of higher education (Currently, the Superintendent of Insurance must designate at least three entities to provide ARPs for public institutions of higher education); or (3) as provided under current law, a provider designated by an employee. Permits a board to require an employee who has designated a provider to select a new provider from vendors selected by the board, subject to any existing contract.	No provision.
No provision.	Allows the Ohio Board of Regents to develop a standardized plan document to be used when a governing board selects a provider authorized to provide investment options under an ARP as the provider of the employees' supplemental tax-sheltered annuity, and allows boards to charge the providers fees to cover administrative and marketing expenses.	No provision.
No provision.	Provides that the supplemental annuities offered by the governing board of a public institution of higher education or the board of education of a school district are annuities qualified under federal tax law, rather than "tax-sheltered annuities."	No provision.

Executive	As Passed by the House	In Senate Finance
No provision.	Establishes additional criteria that the board may use when selecting providers for the annuities, including a requirement that the provider enter into an agreement with the board. **Fiscal effect: Possible increase in administrative costs for BOR and school districts related to supplemental annuities requirements. Possible fee revenue to help offset any such increase in costs.**	No provision.

Executive	As Passed by the House	In Senate Finance
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***		
(1) 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.)	(1) No provision. Included in H.B. 508, As Introduced.	(1) No provision. Included in H.B. 508, As Introduced.
(2) 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).	(2) No provision. Included in H.B. 508, As Introduced.	(2) No provision. Included in H.B. 508, As Introduced.
(3) 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	(3) No provision. Included in H.B. 508, As Introduced.	(3) No provision. Included in H.B. 508, As Introduced.

Executive	As Passed by the House	In Senate Finance
"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.		
(4) 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.	(4) No provision. Included in H.B. 508, As Introduced.	(4) No provision. Included in H.B. 508, As Introduced.
Fiscal effect: The Executive estimates that the net fiscal effect is a reduction in state expenditures of $0.8 million in FY 2013.		

TAXCD37 Amendments to Tangible Personal Property Tax Loss Reimbursements

R.C. *5751.20, 5727.84, 5727.86, 5751.22*

(1) 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.	(1) No provision. Included in H.B. 508, As Introduced.	(1) No provision. Included in H.B. 508, As Introduced.
(2) 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	(2) No provision. Included in H.B. 508, As Introduced.	(2) No provision. Included in H.B. 508, As Introduced.

Executive	As Passed by the House	In Senate Finance
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.		
(3) 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%.	(3) No provision. Included in H.B. 508, As Introduced.	(3) No provision. Included in H.B. 508, As Introduced.
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 Cycles		
Section: *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.	No provision. Included in H.B. 508, As Introduced.	No provision. Included in H.B. 508, As Introduced.
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	As Passed by the House	In Senate Finance
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.**	No provision. Included in H.B. 508, As Introduced.	No provision. Included in H.B. 508, As Introduced.