



Ohio Legislative Service Commission

Synopsis of Senate Committee Amendments*

Amber Hardesty

Sub. H.B. 72

130th General Assembly

(S. Public Safety, Local Government, and Veterans Affairs)

County recorder provisions

Adds to the requirement that when the county auditor reviews any conveyance of real property to ensure it complies with standards the auditor and county engineer currently must adopt by written agreement, the auditor also must review the conveyance to ensure it complies with the County Recorder's Law and local county recorder requirements.

Eliminates the current ability of a person having registered land in a county that has adopted a resolution of abolition of land registration to seek a restraining order against the abolition, by repealing the statutory authority for that cause of action.

Changes the time when implementation of abolition of land registration will occur from one following the expiration of the time for commencing the cause of action or when the time for appeals have been exhausted to not more than one month after the adoption of the resolution of abolition.

Eliminates the requirement to provide mail notice to landowners and adverse claimants of the public hearing on a proposal to abolish land registration.

Permits a special taxing district, the territory of which is coextensive with the territorial limits of a county to designate the county records commission as the records commission for the special taxing district.

Makes other technical and corrective changes to the county recorder laws.

Tax-related provisions

Accelerates application of a commercial activity tax (CAT) exclusion for grain sale receipts of grain handlers.

* This synopsis does not address amendments that may have been adopted on the Senate Floor.

Authorizes a taxpayer eligible to claim a portion of a corporation franchise tax (CFT) credit for tax year 2014 for rehabilitating historic buildings to instead claim the credit before the end of tax year 2013, before the CFT expires.

Expressly continues the qualifying pass-through entity withholding tax on entity owners after the CFT expires by specifying that the rate of the withholding tax remains 8.5% even after tax year 2013.

Clarifies that inflation-indexing adjustments to income tax brackets and the personal and dependent exemptions remain effective until the next calendar year in which a new adjustment is made.

Clarifies that a taxpayer may deduct retirement pay from service in the Commissioned Corps of the National Oceanographic and Atmospheric Agency (NOAA) or Public Health Service (PHS) for taxable years beginning in 2013.

Applies the 10% and 2.5% partial property tax exemptions ("rollbacks") to all inside millage, regardless of the tax year to which the levy of the millage would first apply.

Authorizes a surviving spouse age 59 or older whose deceased spouse received the homestead exemption for tax year 2013 to continue to receive the exemption, regardless of the surviving spouse's income.

Lengthens the maximum term of a property tax levy benefitting a zoo operated or supported by a county.

Authorizes a property tax exemption for a convention center or arena owned by a city and located in a county that had a population between 500,000 and 600,000 when the facility was constructed.

Suspends transfers to the Income Tax Reduction Fund until July 1, 2015, from any use tax collections that may arise from remote sellers if Congress enacts legislation to authorize states to require those sellers to collect use tax from their customers.

Emergency clause

Declares an emergency. (The emergency clause was removed on the Senate floor.)