

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
Personal Income Tax			
TAXCD35 Tax-favored home purchasing savings account			
Section: 701.10	R.C. 5747.01, 5747.84, Sections 701.10, 803.160, 803.220	R.C. 5747.01, 5747.84, Sections 803.160, 803.220	R.C. 5747.01, 5747.84, Sections 803.160, 803.220
No provision.	Authorizes an income tax deduction beginning on or after January 1, 2024, for amounts contributed to a homeownership savings linked deposit account by a taxpayer, up to \$10,000 per year per account for couples filing jointly and \$5,000 per year per account for individuals, with a lifetime maximum per account of \$25,000. Authorizes, for account owners, an income tax deduction for interest earned on savings in, and employer contributions to, homeownership savings linked deposit accounts.	Same as the House.	Same as the House.
No provision.	Requires amounts withdrawn from a homeownership savings linked deposit account and not used to purchase a home as the account owner's primary residence to be added to the account owner's taxable income.	Same as the House.	Same as the House.
Directs the Tax Commissioner and Treasurer of State to jointly study and design a tax-favored savings account for home purchases.	Same as the Executive.	No provision.	No provision.
No provision.	Exempts rules adopted to administer these provisions from limitations imposed by S.B. 9 of the 134th G.A. to reduce regulatory restrictions.	No provision.	No provision.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>Fiscal effect: Study and design of a new program may entail some one-time costs but any such costs are likely to be limited.</p>	<p>Fiscal effect: Same as the Executive, but also incurs personal income tax revenue loss, likely less than \$5 million per year, beginning in FY 2025.</p>	<p>Fiscal effect: Personal income tax revenue loss, likely less than \$5 million, beginning in FY 2025.</p>	<p>Fiscal effect: Same as the Senate.</p>
<p>TAXCD46 Tax deduction for train derailment payments</p>			
<p>No provision.</p>	<p>R.C. 5747.01, 5751.01; Section 803.160 Authorizes a deduction against the personal income tax for government or railroad company payments, including for lost business, received by a taxpayer as the result of the February 3, 2023, train derailment in East Palestine.</p>	<p>R.C. 5747.01, 5751.01; Section 803.160 Same as the House, but expands the deduction to apply to a payment received from any railroad company, not just Norfolk Southern Railway.</p>	<p>R.C. 5747.01, 5751.01; Section 803.160 Same as the Senate.</p>
<p>No provision.</p>	<p>Authorizes a commercial activities tax exclusion for receipts a taxpayer receives to compensate for lost business resulting from that derailment. Fiscal effect: Dependent on future payment amounts that have yet to be finalized. Tax exemption applies to taxable years or tax periods beginning on or after January 1, 2023, which will reduce revenues the state would otherwise receive beginning in FY 2024.</p>	<p>Same as the House, but expands the exclusion to apply to a payment received from any railroad company, not just Norfolk Southern Railway. Fiscal effect: Same as the House.</p>	<p>Same as the Senate. Fiscal effect: Same as the House.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD72 Income tax: depreciation expense add-back	<p>R.C. 5747.01, 5733.40, Section 803.160</p> <p>No provision.</p> <p>Allows taxpayers to deduct the full amount of bonus depreciation and enhanced expensing allowances that the taxpayer deducts for federal income tax purposes in the same year the taxpayer deducts those expenses on their federal return. (Under current law, taxpayers must typically add back 5/6 of these expenses when computing their Ohio adjusted gross income and deduct the amount added back over several years.)</p> <p>Fiscal effect: Revenue loss up to \$377 million in FY 2024 and loss up to \$134 million in FY 2025 and offsetting revenue gains in future years.</p>	No provision.	No provision.
TAXCD92 Pass-through entity taxes: resident credit and add-back	No provision.	<p>R.C. 5747.01, 5747.05, 5747.11, and 5747.13; Section 803.310</p> <p>Includes pass-through entity (PTE) taxes levied by other states and the District of Columbia, either through composite returns or an optional tax to allow the investor to avoid limits on the federal state and local tax deduction (SALT PTE tax), and remitted on behalf of an investor in the calculation of the investor's Ohio income tax resident credit.</p>	<p>R.C. 5747.01, 5747.05, 5747.11, and 5747.13; Section 803.310</p> <p>Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	No provision.	Requires a PTE investor to add back SALT PTE taxes imposed by another state that the investor deducts from federal adjusted gross income as a business expense to the taxpayer's Ohio adjusted gross income.	Same as the Senate.
No provision.	No provision.	Applies the provisions to taxable years ending on or after January 1, 2023, but allows taxpayers to apply, at their option, the provisions to taxable years ending on or after January 1, 2022, with an amended or original return.	Same as the Senate.
		Fiscal effect: Indeterminate, possibly minimal, revenue loss.	Fiscal effect: Same as the Senate.
TAXCD68 Income tax rate reduction			
	R.C. 5747.02, Sections 757.50 and 803.210	R.C. 5747.02, 5747.025; Section 757.50	R.C. 5747.02, 5747.025; Section 757.50
(1) No provision.	(1) Reduces, beginning in tax year 2023, the number of income tax brackets, by consolidating the lowest bracket (2.765% for income between \$26,050 and \$46,100) with the second lowest bracket (3.226% for income between \$46,100 and \$92,150).	(1) Same as the House, but also for tax year 2023, reduces the rate on the fourth bracket (for incomes over \$115,300) from 3.99% to 3.75%, and for tax year 2024, reduces the number of brackets to two, by consolidating the top two brackets and reducing the rate for the combined bracket to 3.5%.	(1) Same as the Senate, but extends the new lowest bracket up to \$100,000 in income, making the bracket applicable to nonbusiness income between \$26,050 and \$100,000.
(2) No provision.	(2) Reduces the rate of that new lowest bracket to 2.75%.	(2) Same as the House.	(2) Same as the House.
(3) No provision.	(3) Suspends indexing of income tax brackets and exemptions for inflation for tax years 2023 and 2024.	(3) Same as the House, but continues the suspension of inflation indexing until taxpayers with more than \$26,050 in income pay no tax on that first \$26,050 of income.	(3) Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
-----------	--------------------	---------------------	-------------------------------------

<p>(4) No provision.</p>	<p>(4) No provision.</p> <p>Fiscal effect: Revenue losses of about \$153 million in FY 2024 and \$48 million in FY 2025, with potential additional revenue loss during the biennium due to a reduction in withholding rates. The Tax Commissioner has discretion over withholding rate adjustments and LBO does not have an estimate for the potential additional revenue loss. Of the total revenue loss, the GRF would bear \$148 million in FY 2024 and \$46 million in FY 2025 under codified law, with the remaining revenue loss split equally between the Local Government Fund (LGF) and the Public Library Fund (PLF). Revenue losses to the LGF and PLF would reduce distributions to municipalities, counties, townships, public libraries, and certain other special districts statewide.</p>	<p>(4) Requires the Tax Commissioner to determine the amount by which the tax levied on that first \$26,050 of income can be reduced each year, considering the revenue savings generated by suspending the inflation adjustments for that year.</p> <p>Fiscal effect: Revenue losses of about \$665 million in FY 2024 and \$989 million in FY 2025, including the revenue loss during the biennium due to a reduction in withholding rates. Of the total revenue loss, the GRF would bear \$643 million in FY 2024 and \$956 million in FY 2025 under codified law, with the remaining revenue loss split equally between the LGF and the PLF.</p>	<p>(4) Same as the Senate.</p> <p>Fiscal effect: Revenue losses of about \$909 million in FY 2024 and \$961 million in FY 2025, including the revenue losses during the biennium due to reductions in withholding rates. Of the total revenue loss, the GRF would bear \$879 million in FY 2024 and \$929 million in FY 2025 under codified law, with the remaining revenue loss split equally between the LGF and the PLF.</p>
--------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

TAXCD30 Income tax: increase dependent exemptions

R.C. 5747.025

<p>Increases the dependent exemption amount by \$2,500 for each dependent under the age of 18, beginning in 2023, for income taxpayers. (Currently, each taxpayer, spouse, and dependent is entitled to a personal exemption ranging from \$1,900 to \$2,400,</p>	<p>No provision.</p>	<p>No provision.</p>	<p>No provision.</p>
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------	----------------------	----------------------

depending on the taxpayer's income.)

Fiscal effect: The all funds tax revenue loss is estimated at \$136.0 million in FY 2024 and \$135.4 million in FY 2025. Revenue to the Local Government Fund (LGF, Fund 7069) and Public Library Fund (PLF, Fund 7065) would each be reduced by 1.66% of these amounts under current law. The operating budget introduced by the Executive would increase each percentage to 1.7% in codified law. The GRF would bear the rest.

TAXCD83 Income tax withholding rates

		R.C. 5747.06	R.C. 5747.06
No provision.	No provision.	Requires that, each year beginning in 2024, the Tax Commissioner reduce withholding rates so that the estimated reduction in withholding tax collections for that year equals the amount of Budget Stabilization Fund investment earnings credited to the GRF in the previous fiscal year [see OBMCD43]. Specifies that changes in withholding rates take effect on September 1 each year.	Same as the Senate.
		Fiscal effect: PIT revenue losses starting in FY 2025, with magnitudes that depend on future investment earnings, but are limited to a total for all fiscal years of \$650 million.	Fiscal effect: Same as the Senate.

TAXCD17 Employer income tax withholding reconciliation

R.C. 5747.07, 5747.072; Section 803.60	R.C. 5747.07, 5747.072; Section 803.60	R.C. 5747.07, 5747.072; Section 803.60	R.C. 5747.07, 5747.072; Section 803.60
Requires employers who withhold and remit employee income taxes on a partial weekly basis to file annual reconciliation returns starting in 2024 instead of filing quarterly as under current law.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>Fiscal effect: May result in cost savings for the Department of Taxation.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Executive.</p>
<p>TAXCD55 Income tax credit for volunteer emergency personnel</p>			
<p>No provision.</p>	<p>R.C. 5747.64, 5747.98 and Section 803.180</p> <p>Authorizes a \$1,000 nonrefundable tax credit against the state personal income tax for volunteer firefighters, first responders, emergency medical technicians, and paramedics who volunteer on one or more days in a month during at least six months of a taxable year.</p> <p>Fiscal effect: PIT revenue losses up to \$9.1 million in both FY 2024 and FY 2025. Of these amounts the GRF revenue loss would be \$8.8 million each year under codified law, with the remaining loss split equally between the Local Government Fund and the Public Library Fund. Moneys deposited into the LGF and PLF are distributed to counties, municipalities, townships, public libraries, and other political subdivisions. However, the credit would create an incentive for certified providers employed full-time to volunteer during their off-duty days in order to claim the credit; if a significant number responded to that incentive, the revenue loss could be several millions of dollars more per year.</p>	<p>No provision.</p>	<p>No provision.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD95 Scholarship granting organization donation credit	No provision.	<p>R.C. 5747.73, Section 803.360</p> <p>Allows a taxpayer who makes a donation to a qualifying scholarship granting organization before the federal return filing date (generally April 15 for calendar year taxpayers) to elect to claim the credit on the basis of that donation for the taxable year covered by the return. (Under continuing law, the credit equals the amount of cash donated, but not more than \$1,500 in any year for spouses filing a joint return or \$750 for any other taxpayer.)</p> <p>Fiscal effect: Reduces income tax receipts beginning in FY 2024, likely by \$1 million dollars or less.</p>	<p>R.C. 5747.73, Section 803.360</p> <p>Same as the Senate, but changes the cutoff date for making a deductible donation from the filing deadline for the taxpayer's federal tax return to the filing deadline for the Ohio tax return (also generally April 15).</p> <p>Fiscal effect: Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD96 Nonchartered, nonpublic school tuition credit			
No provision.	No provision.	<p>R.C. 5747.75, Section 803.320</p> <p>Modifies the nonrefundable income tax credit for tuition paid to a nonchartered, nonpublic school by removing the requirement that the taxpayer's and taxpayer's spouse's total income not exceed \$100,000 to qualify for the credit and by increasing the value of the credit from \$500 to \$1,000 for taxpayers with an income below \$50,000 and from \$1,000 to \$1,500 for taxpayers with an income at or above \$50,000.</p> <p>Fiscal effect: Reduces annual state income tax receipts beginning in FY 2024 by an amount between \$5 million and \$8 million per year.</p>	<p>R.C. 5747.75, Section 803.320</p> <p>Same as the Senate.</p> <p>Fiscal effect: Same as the Senate.</p>

Sales and Use Taxes

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>TAXCD89 Expanded sales tax holiday</p>			
<p>(1) No provision.</p>	<p>(1) No provision.</p>	<p>R.C. 131.44, 5739.01, 5739.02, 5739.41, Sections 510.10, 513.10, 516.10</p> <p>(1) Transfers \$991,000,000 cash from the fiscal year 2023 ending GRF balance (see OBMCD38) and the entire cash balance (\$9.1 million) from the Income Tax Reduction Fund (Fund 4R80) to the newly created Expanded Sales Tax Holiday Fund (Fund 5AX1) to support an expanded sales tax holiday in August 2024. Requires that the sales tax holiday be held on at least fourteen consecutive days, beginning August 1, 2024. Requires the Tax Commissioner, upon the conclusion of the sales tax holiday, to estimate the GRF's, the Local Government Fund's (LGF's), the Public Library Fund's (PLF's), and the Permissive Tax Distribution Fund's forgone sales tax receipts during the time of and immediately preceding and following the sales tax holiday and certify the estimated amounts to the OBM Director. Specifies the method that the Tax Commissioner must use to calculate revenue foregone as a result of the August 2024 expanded holiday.</p>	<p>R.C. 131.44, 5739.01, 5739.02, 5739.41, Sections 510.10, 513.10, 516.10</p> <p>(1) Same as the Senate, but reduces the transfer from the FY 2023 ending GRF balance to Fund 5AX1 to \$741,000,000.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
(2) No provision.	(2) No provision.	(2) Requires the OBM Director, upon receipt of the certification from the Tax Commissioner, to transfer from Fund 5AX1 an amount of cash equal to the certified amounts to the GRF, LGF, PLF, and Permissive Tax Distribution Fund, respectively. Limits the total combined transfer to \$1,000,000,000. Provides that reimbursements paid to the GRF, LGF, PLF, and Permissive Tax Distribution Fund will be made in the same proportions as sales tax revenue is distributed for the same August in which the sales tax holiday is held.	(2) Same as the Senate, but limits the total amount transferred to the GRF, LGF, PLF, and Permissive Tax Distribution Fund to \$750,000,000.
(3) No provision.	(3) No provision.	(3) During the expanded sales tax holiday, exempts all items of tangible personal property (TPP) priced at \$500 or less, other than motor vehicles, watercraft, alcohol, marijuana, and tobacco and vapor products, from state and local sales taxes.	(3) Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
(4) No provision.	(4) No provision.	(4) Requires that starting in FY 2024, the GRF surplus revenue remaining after meeting the Budget Stabilization Fund target be deposited into Fund 5AX1 instead of Fund 4R80 to temporarily reduce income tax rates as under current law. Abolishes Fund 4R80. Requires an expanded sales tax holiday to be held in place of continuing law's three-day "back-to-school" sales tax holiday if there is at least \$60 million of cash in Fund 5AX1. Requires the expanded sales tax holiday to be three days or more, and be held on and around the first full weekend in August (the same period as the three-day "back-to-school" sales tax holiday). Requires the GRF, LGF, PLF, and Permissive Tax Distribution Fund to be reimbursed for their sales tax revenue losses from an expanded sales tax holiday (no such reimbursements are provided under the "back-to-school" sales ta	(4) Same as the Senate.
(5) No provision.	(5) No provision.	(5) Requires the Tax Commissioner and OBM Director to consult with the County Commissioners' Association of Ohio when determining the length of a sales tax holiday.	(5) Same as the Senate.
(6) No provision.	(6) No provision.	(6) Requires the Tax Commissioner to provide notice of a sales tax holiday no later than the first day of June preceding the holiday. Specifies that the OBM Director must determine whether a sales tax holiday will be held in the following fiscal year, beginning in FY 2025, by September 1st each	(6) Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
		<p>Fiscal effect: Creates a \$1 billion expanded sales tax holiday in August 2024, which will be conducted in accordance with the multi-state agreement. Holds harmless the state GRF and local governments from revenue losses due to the holiday, up to \$1 billion, via two transfers, one from the FY 2023 year end GRF balance, and one from Fund 4R80 (which is subsequently abolished). Authorizes sales tax holidays in years thereafter, if there is sufficient GRF surplus revenue at the end of a given year.</p>	<p>Fiscal effect: Same as the Senate, but reduces the amount available for the August 2024 holiday to \$750 million, thereby shortening it.</p>
<p>TAXCD29 Sales tax exemption for baby products R.C. 5739.01, 5739.02; Section 803.50 Exempts child diapers, creams and wipes, car seats, cribs, and strollers from the sales tax, beginning October 1, 2023. Fiscal effect: The executive estimates that these exemptions will reduce GRF revenue by \$10.7 million in FY 2024 and \$16.0 million in FY 2025.</p>	<p>R.C. 5739.01, 5739.02; Section 803.50 Same as the Executive. Fiscal effect: Same as the Executive.</p>	<p>R.C. 5739.01, 5739.02; Section 803.50 Same as the Executive. Fiscal effect: Same as the Executive.</p>	<p>R.C. 5739.01, 5739.02; Section 803.50 Same as the Executive. Fiscal effect: Same as the Executive.</p>
<p>TAXCD47 Sales and rentals to government entities No provision.</p>	<p>R.C. 5739.02, 803.140 Adds specific reference to construction material and services sold or rented to government entities for temporary traffic control or drainage purposes to existing provisions of law that exempt all sales and rentals to government entities from the sales and use tax.</p>	<p>No provision.</p>	<p>R.C. 5739.02, 803.140 Same as the House.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	<p>Specifies that the provision is a remedial measure intended to clarify existing law and applies to all cases pending on a petition for reassessment or on further appeal, or transactions subject to an audit by the Department of Taxation.</p> <p>Fiscal effect: None, because of overlap with existing sales and use tax exemption.</p>	No provision.	<p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>
TAXCD22 Duplicate vendor's license obtained during suspension			
<p>R.C. 5739.31</p> <p>Allows the Tax Commissioner to suspend any sales tax vendor's license obtained by a person during the period of suspension on another vendor's license issued to that person or obtained by any person who sells at retail without a vendor's license on more than one occasion.</p> <p>Fiscal effect: None.</p>	<p>R.C. 5739.31</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	No provision.	No provision.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
-----------	--------------------	---------------------	-------------------------------------

TAXCD11 Sales and use tax criminal penalties

R.C. 5739.99

Modifies sales and use tax criminal fraud and licensure offenses and penalties by classifying offenses to the closest classified misdemeanors based on their current penalties, applying more severe charges against repeat offenders, and changing the culpable mental state from recklessly to negligently.

Fiscal effect: May discourage tax evasion, particularly by repeat offenders.

R.C. 5739.99

Same as the Executive.

Fiscal effect: Same as the Executive.

As Passed By Senate

No provision.

As Reported By Conference Committee

No provision.

Commercial Activity Tax

TAXCD5 Research and development tax credit changes

R.C. 5726.56, 5751.51

Makes the following changes to the law governing the tax credit for research and development expenses available under the commercial activity tax (CAT) or the financial institutions tax (FIT):

Allows the Tax Commissioner to audit representative samples of a taxpayer's qualified research and development expenses and issue an assessment based on the audit;

R.C. 5726.56, 5751.51

Same as the Executive.

Same as the Executive.

R.C. 5726.56, 5751.51

Same as the Executive.

Same as the Executive.

R.C. 5726.56, 5751.51

Same as the Executive.

Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>Requires a taxpayer consisting of multiple persons claiming a tax credit to compute the credit on a member-by-member basis, rather than across the entire taxpayer group and allows the credit only on the basis of members who were a part of the group on the last day of the year;</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>
<p>Requires taxpayers claiming a tax credit to maintain records to substantiate the claim and retain them for four years.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>
<p>Fiscal effect: May facilitate administration of the FIT and the CAT with possible revenue effects. If there are revenue effects, they would most likely be revenue gains to the GRF of an uncertain magnitude.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Executive.</p>
<p>TAXCD45 Broadband grants excluded from CAT</p>	<p>R.C. 5751.01, Section 803.190</p>	<p>R.C. 5751.01, Section 803.190</p>	<p>R.C. 5751.01, Section 803.190</p>
<p>No provision.</p>	<p>Excludes from gross receipts taxable under the commercial activities tax (CAT) any federal, state, or local grants received or debt forgiven to provide or expand broadband service in Ohio.</p>	<p>Same as the House.</p>	<p>Same as the House.</p>
	<p>Fiscal effect: About \$1 million loss to CAT revenues over a three-year period, based on nearly \$400 million in broadband grants awarded by the state and federal government during that duration.</p>	<p>Fiscal effect: Same as the House.</p>	<p>Fiscal effect: Same as the House.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
-----------	--------------------	---------------------	-------------------------------------

TAXCD49 Commercial activities tax revenue distribution

<p>No provision.</p>	<p>R.C. 5751.02, Section 812.20</p> <p>Reduces from 13% to 2.25% the amount of commercial activities tax (CAT) receipts allocated to the School District Tangible Property Tax Replacement Fund (Fund 7047) beginning in FY 2024, and reduces from 2% to 0.25% CAT receipts allocated to the Local Government Tangible Property Tax Replacement Fund (Fund 7081). Reallocates the 12.5% difference to the GRF.</p> <p>Fiscal effect: Revenue directly credited to the GRF is increased by about \$325 million in FY 2024 and \$342 million in FY 2025. The state GRF would retain about \$314.2 million and \$330.6 million in FY 2024 and FY 2025, respectively, of such revenue increase under codified law and the remaining \$10.8 million in FY 2024 and \$11.4 million in FY 2025 would increase allocations to the LGF and PLF. However, under continuing law, transfers may be made between the GRF and Funds 7047 and 7081, so the provision does not affect the amount of revenue received by the state or the amount of property tax reimbursements paid to local governments.</p>	<p>R.C. 5751.02, Section 812.20</p> <p>Replaces the House provision with one that deposits 100% of CAT revenue after the administrative cost allocation into the GRF and requires the Tax Commissioner to make quarterly transfers of CAT receipts to Fund 7047 and Fund 7081 as necessary.</p> <p>Fiscal effect: Net amounts available to the GRF and to Funds 7047 and 7081 would be unchanged.</p>	<p>R.C. 5751.02, Section 812.20</p> <p>Same as the Senate.</p> <p>Fiscal effect: Same as the Senate.</p>
----------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD81 Commercial activity tax: exclusions			
No provision.	No provision.	<p>R.C. 5751.02, 5751.01, 5751.03, 5751.04, 5751.05, 5751.051, 5751.06, 5751.08, 5751.091; Section 812.20</p> <p>Excludes, for tax periods beginning in 2024, businesses with taxable gross receipts of \$3 million or less and, for tax periods beginning in 2025 and thereafter, businesses with taxable gross receipts of \$6 million or less from the CAT. Designates the \$3 million and \$6 million thresholds, respectively, as "exclusion amounts," and excludes the exclusion amount from gross receipts subject to the 0.26% tax rate for taxpayers that remain subject to the tax. Requires the Tax Commissioner to adjust the exclusion amount for inflation starting with tax periods in 2026.</p>	<p>R.C. 5751.02, 5751.01, 5751.03, 5751.04, 5751.05, 5751.051, 5751.06, 5751.08, 5751.091; Section 812.20</p> <p>Same as the Senate.</p>
No provision.	No provision.	<p>Eliminates calendar year CAT filing, which was principally available for taxpayers with less than \$1 million in taxable gross receipts, who are now excluded from the CAT.</p>	<p>Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
-----------	--------------------	---------------------	-------------------------------------

Fiscal effect: Reduces CAT receipts by about \$238 million in FY 2024 and \$460 million in FY 2025. Under the disposition of revenue codified in current law, the FY 2024 losses would be shared by the GRF (\$194 million), School District Tangible Property Tax Replacement Fund (Fund 7047, \$31 million), Local Government Tangible Property Tax Replacement Fund (Fund 7081, \$5 million), Local Government Fund (LGF, \$3 million), Public Library Fund (PLF, \$3 million), and Revenue Enhancement Fund (Fund 2080, \$2 million). In FY 2025, the CAT revenue loss would be shared by the GRF (\$376 million), Fund 7047 (\$59 million), Fund 7081 (\$9 million), the LGF (\$6 million), the PLF (\$6 million), and Fund 2080 (\$3 million).

Fiscal effect: Same as the Senate.

TAXCD4 CAT references to motor carriers

R.C. 5751.033, Section 803.30
Modifies a commercial activity tax (CAT) provision related to situsing transportation service and delivery receipts to Ohio by applying such provisions to common carriers rather than motor carriers. Specifies that this change is intended to be remedial and clarify existing law.

Fiscal effect: None.

R.C. 5751.033, Section 803.30
Same as the Executive.

Fiscal effect: Same as the Executive.

No provision.

No provision.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>TAXCD10 CAT credit for net operating losses</p> <p>R.C. 5751.53, 5751.98</p> <p>Delays the year in which a commercial activity tax (CAT) credit for certain net operating losses accrued under the defunct corporation franchise tax becomes refundable, rather than nonrefundable, from calendar year 2030 to 2040.</p> <p>Fiscal effect: Revenue gain of uncertain magnitude during the period from 2030 to 2040.</p>	<p>No provision.</p>	<p>No provision.</p>	<p>No provision.</p>
<u>Cigarette Taxes</u>			
<p>TAXCD87 Taxation of qualifying vapor manufacturers and importers</p> <p>No provision.</p> <p>No provision.</p> <p>No provision.</p>	<p>No provision.</p> <p>No provision.</p> <p>No provision.</p>	<p>R.C. 5743.01, 5743.51, 5743.63, and 5743.64</p> <p>Specifically exempts from the state tax on nicotine vapor products:</p> <p>(1) The receipt of vapor products by a manufacturer or importer who only sells vapor products to other distributors or purchasers outside of the state;</p> <p>(2) The storage, use, or consumption of vapor products held by such a manufacturer or importer for sale outside of the state.</p> <p>Fiscal effect: Would reduce revenue to the GRF, likely by less than \$1 million annually.</p>	<p>R.C. 5743.01, 5743.51, 5743.63, and 5743.64</p> <p>Same as the Senate.</p> <p>(1) Same as the Senate.</p> <p>(2) Same as the Senate.</p> <p>Fiscal effect: Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD85 Cuyahoga County cigarette and vapor products tax			
		<p>R.C. 5743.021, 5743.01, 5743.025, 5743.03, 5743.05, 5743.33, 5743.52, 5743.54, 5743.55, 5743.56, 5743.57, 5743.59, 5743.60, 5743.62, 5743.63, and 5743.64; 5743.511, 5743.521, 5743.621, and 5743.631 (repealed), Section 803.230</p>	<p>R.C. 5743.021, 5743.01, 5743.025, 5743.03, 5743.05, 5743.33, 5743.52, 5743.54, 5743.55, 5743.56, 5743.57, 5743.59, 5743.60, 5743.62, 5743.63, and 5743.64; 5743.511, 5743.521, 5743.621, and 5743.631 (repealed), Section 803.230</p>
No provision.	No provision.	<p>Rescinds changes enacted in S.B. 164 of the 134th General Assembly that allowed Cuyahoga County to convert 30 cents of its existing 34.5 cent cigarette tax (the portion benefitting its regional arts and cultural district) from a per-pack flat rate to a varying rate based on wholesale cost of the cigarettes and to levy a new wholesale tax on vapor products.</p>	Same as the Senate.
No provision.	No provision.	<p>Allows Cuyahoga County to continue levying a cents-per-pack tax and removes the 30 cent cap on the amount of tax that can be levied, provided voters approve the increased rate.</p> <p>Fiscal effect: The effect on Cuyahoga County revenue would depend on the tax rate that would have been put in place under S.B. 164. This provision may reduce Department of Taxation administrative costs, because the S.B. 164 policy permitted a different tax base than the one for the state cigarette tax.</p>	Same as the Senate.
			Fiscal effect: Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD64 Refund on bad debts for cigarette, tobacco, and vapor products	R.C. 5743.06, 5743.53; Section 803.150	R.C. 5743.06, 5743.53; Section 803.150	R.C. 5743.06, 5743.53; Section 803.150
No provision.	Allows a wholesaler or distributor to obtain a refund of excise taxes on cigarettes, other tobacco products, and nicotine vapor products remitted on bad debts arising from the sale of those products and charged off on or after January 1, 2024.	Same as the House.	Same as the House.
No provision.	Exempts rules adopted to administer these provisions from limitations imposed by S.B. 9 of the 134th G.A. to reduce regulatory restrictions.	No provision.	No provision.
	Fiscal effect: Reduces GRF revenue by an uncertain amount, likely hundreds of thousands of dollars annually, and varying considerably from year to year. The revenue losses will lower amounts distributed to counties, municipalities, and townships through the Local Government Fund (LGF, Fund 7069), and to public libraries through the Public Library Fund (PLF, Fund 7065). Also, potentially reduces revenue from Cuyahoga County’s excise tax on cigarettes.	Fiscal effect: Same as the House.	Fiscal effect: Same as the House.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD12 Cigarette tax license renewal deadline			
R.C. 5743.15, Section 757.10 Extends the deadline for renewing annual retail, wholesale, importer, and manufacturer cigarette tax licenses to June 1 of each year instead of the 4th Monday in May, and applies the extension to all current licenses.	R.C. 5743.15, Section 757.10 Same as the Executive.	R.C. 5743.15, Section 757.10 Same as the Executive.	R.C. 5743.15, Section 757.10 Same as the Executive.
Fiscal effect: None.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
TAXCD97 Vapor and tobacco product seller license			
No provision. (See DOHCD30)	No provision.	R.C. 5743.61, 2927.023; Section 803.350 Requires persons engaged in selling vapor products or non-cigarette tobacco products in Ohio to obtain an annual license from the Tax Commissioner, beginning July 1, 2024.	No provision.
No provision. (See DOHCD30)	No provision.	Prescribes an annual license fee of \$125 for each place of business.	No provision.
No provision. (See DOHCD30)	No provision.	Allows the Tax Commissioner to impose a penalty of up to \$1,000 on a person who sells vapor products without a license. Requires all fines and fees to be credited to the Cigarette Tax Enforcement Fund (Fund 6390).	No provision.
No provision.	No provision.	Applies the same administration and enforcement mechanisms that apply to vapor and tobacco product distributors under continuing law. Fiscal effect: Increase in revenue to Fund 6390.	No provision.

Other Taxation Provisions

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD14 Jobs creation and retention tax credit recapture			
R.C. 122.17, 122.171	R.C. 122.17, 122.171	R.C. 122.17, 122.171	R.C. 122.17, 122.171
Authorizes the Tax Credit Authority to adjust the amount that a noncompliant taxpayer must repay from a job creation or jobs retention tax credit one time within 90 days after initially certifying a repayment amount to the Tax Commissioner or Superintendent of Insurance.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: Potential revenue gain or loss affecting GRF, depending on whether the repayment amount is adjusted upward or downward.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
TAXCD88 Welcome Home Ohio (WHO) Program tax certificates			
No provision.	No provision.	R.C. 122.633, 5726.98, and 5747.98	R.C. 122.633, 5726.98, and 5747.98
		Authorizes the Director of Development, under the Welcome Home Ohio (WHO) Program (see DEVCD76) to issue up to \$25 million in tax credit certificates in each year of the FY 2024-FY 2025 biennium. Provides that the credits can be claimed against the financial institutions tax or the personal income tax, by qualifying developers and land banks that rehabilitate or build residences and sell them to lower income owner-occupants. Provides that no credits may be issued after June 30, 2025.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	No provision.	Limits credit amounts for each residential unit to the lesser of \$90,000 or one-third of rehabilitation or construction costs. Limits total tax credits issued to \$25 million in each of FY 2024 and FY 2025.	Same as the Senate.
No provision.	No provision.	<p>Specifies that credits can be claimed for the taxable year in which each certificate is issued. Provides that credits are nonrefundable but transferrable, and can be carried forward up to 5 years.</p> <p>Fiscal effect: The timing of revenue losses from this program is uncertain. GRF revenue losses could be up to \$25 million in each year of the biennium. However, with carryforward of the tax credits, revenue losses could be delayed to future years. GRF tax revenue losses totaling \$50 million over the biennium would reduce distributions to the Local Government Fund (Fund 7069) and the Public Library Fund (Fund 7065) by \$1.7 million.</p>	<p>Same as the Senate.</p> <p>Fiscal effect: Same as the Senate.</p>

Executive		As Passed By House		As Passed By Senate		As Reported By Conference Committee	
TAXCD34	Production company tax credit for capital improvements and motion picture tax credit annual cap						
R.C.	122.85	R.C.	122.85	R.C.	122.85, 122.852, 5726.59, 5726.98, 5747.67, 5747.98, 5751.55, and 5751.98	R.C.	122.85, 122.852, 5726.59, 5726.98, 5747.67, 5747.98, 5751.55, and 5751.98
Increases the total amount of motion picture tax credits that may be awarded each fiscal year, from \$40 million to \$75 million.		Same as the Executive.		Same as the Executive, but increases the cap to \$50 million instead of \$75 million. Reserves \$5 million of this cap for Broadway theatrical productions, and provides that any unused portion of the \$5 million reserve is carried forward to the following fiscal year's total credit amount, and continues to be reserved for Broadway theatrical productions.		Same as the Senate (but see below).	
No provision.		No provision.		Authorizes a refundable tax credit for production companies that complete qualifying capital improvement projects in Ohio. Caps the total amount of production company tax credits for capital improvements that may be awarded each fiscal year at \$25 million and caps the credits that may be awarded to projects in a single county at \$5 million per fiscal year. Credits may be claimed against the financial institutions tax, income tax, and commercial		Same as the Senate, but allows DEV to decrease any portion of the \$25 million cap and to instead use that amount to increase the \$50 million cap in previous paragraph.	

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	No provision.	Specifies that credits are to be claimed for the tax year when certificates are issued, for actual expenses incurred. Delays submission of credit applications for production companies that complete qualifying capital improvement projects to July 1, 2024. Allows one transfer of the right to claim the credit, to multiple taxpayers at that time, and requires notice to the Department of Development.	Same as the Senate.
No provision.	No provision.	Sets the credit amount at 25% of the amount a production company spends to construct, acquire, repair, or expand facilities that will be used in a motion picture or theatrical production, up to \$5 million per project.	Same as the Senate.
Fiscal effect: The executive estimates that this provision will decrease GRF tax revenues starting in FY 2025, by \$17.0 million.	Fiscal effect: Same as the Executive.	Fiscal effect: These provisions may decrease GRF tax revenues by up to \$35 million per year. Revenue losses in FY 2025 plausibly could be less than this, depending on the timing of outlays for production company capital improvements and for motion picture and theater production costs.	Fiscal effect: Same as the Senate, but increases the likelihood that the full value of authorized tax credits will be awarded to production companies.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD91 Fairgrounds lodging tax: bond authority			
No provision.	No provision.	<p data-bbox="1365 266 1994 302">R.C. 133.07, 5739.09</p> <p data-bbox="1365 315 1994 662">Authorizes counties in which an agricultural society owns a facility used to conduct an annual harness horse race, with at least 40,000 in attendance (Delaware County), or port authorities in such counties, to issue bonds backed by proceeds from an existing or renewed special 3% lodging tax authorized for such a county to finance permanent improvements at fairground sites.</p> <p data-bbox="1365 675 1994 824">Fiscal effect: Delaware County's 6% lodging tax raised \$1.69 million in calendar year 2021, implying that 3% raised about \$0.84 million.</p>	<p data-bbox="2021 266 2653 302">R.C. 133.07, 5739.09</p> <p data-bbox="2021 315 2653 350">Same as the Senate.</p> <p data-bbox="2021 675 2653 708">Fiscal effect: Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>TAXCD37 Historic rehabilitation tax credit cap</p> <p>R.C. 149.311</p> <p>Increases, from \$60 million to \$120 million, the amount of historic building rehabilitation tax credits that may be awarded by the DEV Director in FY 2025. (The cap was previously increased to \$120 million for both FYs 2023 and 2024; it would revert to \$60 million in FY 2026.)</p> <p>Fiscal effect: Reduction in state tax revenues up to \$60 million in FY 2025 only, with 96.68% of the revenue loss borne by the GRF under codified law. The refundable historic building rehabilitation tax credit may be claimed against the personal income tax, the financial institutions tax, the domestic insurance tax, and the foreign insurance tax. (The Tax Expenditure Report includes an estimate that under current law, i.e. without the increase proposed for FY 2025, the credit would result in a decline in the GRF revenue loss from \$104.7 million in each of FY 2023 and FY 2024 to \$52.4 million in FY 2025).</p>	<p>R.C. 149.311</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>No provision.</p>	<p>No provision.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD103 Historic preservation tax credit - subsidized housing			
No provision.	No provision.	<p>R.C. 149.311, 803.270</p> <p>Expands an existing prohibition on LIHTC property receiving a historic rehabilitation tax credit to any other federally subsidized residential rental property.</p> <p>Fiscal effect: May result in reduced claims of credits reducing GRF tax revenues.</p>	No provision.
TAXCD32 Low-income housing tax credits			
<p>R.C. 175.16, 175.12, 5725.36, 5725.98, 5726.58, 5726.98, 5729.19, 5729.98, 5747.83, and 5747.98</p>	<p>R.C. 175.16, 175.12, 5725.36, 5725.98, 5726.58, 5726.98, 5729.19, 5729.98, 5747.83, and 5747.98</p>	<p>R.C. 175.16, 175.12, 5725.36, 5725.98, 5726.58, 5726.98, 5729.19, 5729.98, 5747.83, and 5747.98; Section 803.270</p>	<p>R.C. 175.16, 175.12, 5725.36, 5725.98, 5726.58, 5726.98, 5729.19, 5729.98, 5747.83, and 5747.98; Section 803.270</p>
<p>(1) Authorizes a nonrefundable credit against the income tax, insurance premiums tax, or financial institutions tax that piggybacks on the federal low-income housing tax credit (LIHTC) for affordable housing projects.</p>	<p>(1) Same as the Executive.</p>	<p>(1) Same as the Executive.</p>	<p>(1) Same as the Executive.</p>
<p>(2) Allows the Director of the Ohio Housing Finance Agency (OHFA) to reserve a state tax credit for any project in Ohio that receives a federal LIHTC allocation, as long as the project is located in Ohio and begins renting units after July 1, 2023.</p>	<p>(2) Same as the Executive, but includes projects placed in service on or after January 1, 2023.</p>	<p>(2) Same as the Executive, but the credits are reserved by the Director of the Governor's Office of Housing Transformation, instead of the OHFA Director.</p>	<p>(2) Same as the Senate.</p>
<p>(3) Prohibits the Director from reserving any credits after June 30, 2027.</p>	<p>(3) Same as the Executive, but changes the ending date to December 31, 2028.</p>	<p>(3) Same as the Executive, but the prohibition applies to the Director of the Governor's Office of Housing Transformation, instead of the OHFA Director.</p>	<p>(3) Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
(4) Generally limits the amount of state credits that may be reserved in a fiscal year to \$100 million, but allows unreserved credit allocations and recaptured or disallowed credits to be added to the credit cap for the next fiscal year.	(4) Same as the Executive, but generally limits the amounts of credits reserved to \$500 million.	(4) Same as the Executive.	(4) Same as the Executive.
(5) Limits the amount of credit reserved for any single project to an amount necessary, when combined with the federal credit, to ensure financial feasibility and requires the Director to reserve credits to ensure projects create additional housing units on account of the state credit.	(5) Same as the Executive, but removes the requirement that the Director ensure the project is creating additional housing units that would not have otherwise been created with other state or federal or private financing.	(5) Same as the Executive.	(5) Same as the Executive.
(6) No provision.	(6) Allows tax credits to be claimed after a project is available to rent but before the Director issues an eligibility certificate, subject to correction once the certificate is issued.	(6) No provision.	(6) No provision.
(7) Establishes that records provided to the Tax Commissioner and OHFA to administer the LIHTC are not public records subject to the state's Sunshine Law.	(7) Same as the Executive, but also requires OHFA to disclose to the Tax Commissioner and Superintendent of Insurance any information OHFA has that is necessary to ensure compliance with LIHTC requirements, allows the Tax Commissioner to request records from OHFA and requires OHFA to respond to that request.	(7) Same as the Executive.	(7) Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>Fiscal effect: The executive estimates the GRF tax revenue loss at \$10.0 million in FY 2024 and \$20.0 million in FY 2025.</p>	<p>Fiscal effect: LBO estimates state tax revenue losses of \$22 million in FY 2024 and \$46 million in FY 2025, but estimates are highly dependent on federal policy and the availability of the federal LIHTC. Generally, state tax revenue losses would increase over the six-year period that projects could initially qualify for the 10-year credit, FY 2024 through FY 2029. Once the eligibility period expires, state tax revenue losses will plateau for an additional four years, FY 2030 through FY 2033, then decline over a subsequent six-year period as the 10-year duration of the credit lapses for those projects originally awarded by OHFA from FY 2024 through FY 2029.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Executive.</p>
<p>TAXCD31 Single-family housing development tax credit</p>			
<p>R.C. 175.17, 175.12, 5725.37, 5725.98, 5726.59, 5726.98, 5729.20, 5729.98, 5747.84, and 5747.98</p>		<p>R.C. 175.17, 175.12, 5725.37, 5725.98, 5726.60, 5726.98, 5729.20, 5729.98, 5747.84, and 5747.98</p>	<p>R.C. 175.17, 175.12, 5725.37, 5725.98, 5726.60, 5726.98, 5729.20, 5729.98, 5747.84, and 5747.98</p>
<p>Authorizes a nonrefundable tax credit against the insurance premiums, financial institution, or income tax for investment in the development and construction of affordable single-family housing.</p>	<p>No provision.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>
<p>Requires local governments and economic development entities to submit applications for the credit, but allows them to allocate credits to project investors.</p>	<p>No provision.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
Allows the Executive Director of the Ohio Housing Finance Agency (OHFA) to reserve a state tax credit for any project in Ohio that may qualify for the credit, as long as the project is located in Ohio and meets affordability qualifications adopted by the OHFA.	No provision.	Same as the Executive, but allows the Director of the Governor's Office of Housing Transformation to reserve the credits instead of the OHFA Executive Director.	Same as the Senate.
Prohibits the Executive Director from reserving any credits after June 30, 2027.	No provision.	Same as the Executive, but prohibits the Director from reserving any credits after June 30, 2027.	Same as the Senate.
Generally limits the amount of state credits that may be reserved in a fiscal year to \$50 million, but allows unreserved credit allocations and recaptured or disallowed credits to be added to the credit cap for the next fiscal year.	No provision.	Same as the Executive.	Same as the Executive.
Limits the amount of credit reserved for any single project to the amount by which the fair market value of the project's homes exceed the project's development costs.	No provision.	Same as the Executive.	Same as the Executive.
Fiscal effect: The executive estimates the GRF tax revenue loss from this credit at \$5.0 million in FY 2024 and \$10.0 million in FY 2025.		Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD19 Municipal income tax cross-reference			
R.C. 718.01, Sections 803.10 and 820.10	R.C. 718.01, Sections 803.10 and 820.10	R.C. 718.01, Sections 803.10 and 820.10	R.C. 718.01, Sections 803.10 and 820.10
Corrects an erroneous cross-reference in the municipal income tax law governing the deduction of net operating losses. Requires municipalities that levy an income tax to adopt an ordinance or resolution incorporating the correction and applying it starting in tax year 2023.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: Potential increase in costs, likely minimal, for municipalities that levy an income tax.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
TAXCD58 Municipal income tax: exemptions			
	R.C. 718.01, Section 803.10	R.C. 718.01, 718.02, 718.82; Section 803.10	R.C. 718.01, 718.02, 718.82; Section 803.10
No provision.	Exempts the income of individuals under 18 years of age from municipal income taxation.	No provision.	Same as the House.
No provision.	No provision.	Exempts stock option and nonqualified deferred compensation income from municipal income tax levied by any municipality.	No provision.
	Fiscal effect: Potential decrease in municipal income tax receipts to certain applicable municipalities. Current law authorizes only certain municipal corporations to grant such an exemption.	Fiscal effect: Potential decrease in municipal income tax receipts to certain applicable municipalities. Current law authorizes only certain municipal corporations to grant such an exemption.	Fiscal effect: Same as the House.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD84 Municipal income tax: net profit apportionment			
No provision.	No provision.	<p>R.C. 718.02, 718.021, 718.82, 718.821; Section 803.240</p> <p>Allows businesses with remote employees or owners to use a modified municipal income tax apportionment formula with respect to net profits attributable to the activities of those employees and owners. Allows the use of the modified formula for taxable years ending after 2023 and thereafter.</p> <p>Fiscal effect: Potential increase in income tax revenue for some municipalities and potential decrease in revenue for others, depending on business decisions about using the modified formula. Statewide there is a potential loss of municipal income tax revenue if businesses choose to locate their qualifying reporting locations in jurisdictions with lower, or no, municipal income tax.</p>	<p>R.C. 718.02, 718.021, 718.82, 718.821; Section 803.240</p> <p>Same as the Senate.</p> <p>Fiscal effect: Same as the Senate.</p>
TAXCD61 Municipal income tax: inquiries, notices, and penalties			
No provision.	<p>R.C. 718.05, 718.27, 718.85, and 718.89; Section 803.100</p> <p>Limits the circumstances under which municipal income tax inquiries or notices may be sent by a municipal tax administrator or the Tax Commissioner to a taxpayer subject to a filing extension. Applies the change to taxable years ending on or after January 1, 2023.</p>	<p>R.C. 718.05, 718.27, 718.85, and 718.89; Section 803.100</p> <p>Same as the House.</p>	<p>R.C. 718.05, 718.27, 718.85, and 718.89; Section 803.100</p> <p>Same as the House.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	Limits the penalty that may be imposed on a taxpayer for failing to timely file municipal income tax returns from a \$25 monthly penalty, up to \$150, to a one-time \$25 penalty. Exempts a taxpayer's first failure to timely file from the penalty. Applies the change to taxable years ending on or after January 1, 2023.	Same as the House.	Same as the House.
No provision.	Specifies that if a municipal corporation tax administrator sends a prohibited notice (or if the administrator is the Tax Commissioner), the municipality (or the GRF if the notice is sent by the Tax Commissioner) must reimburse the taxpayer for reasonable costs incurred in responding to the notice, but limits the costs to up to \$150.	Same as the House, but requires only municipal tax administrators to reimburse costs, not the Tax Commissioner.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
	<p>Fiscal effect: Reduces municipal income tax revenue, with the reduction variable and depending on the municipality. Statewide, total municipal fiscal losses from the bill are uncertain, but the direct effects are likely to be fairly minimal. If any municipal tax administrators send a prohibited notice, the applicable municipality must reimburse the taxpayer for reasonable costs incurred in responding to the notice, thus increasing such municipality’s administrative costs. If the administrator is the Tax Commissioner, the costs will be reimbursed from the GRF; such reimbursement costs are likely to be minimal. There may be indirect effects, reducing revenue to applicable municipalities more significantly, due to reduced incentives for taxpayers to file returns and to file on time.</p>	<p>Fiscal effect: Same as the House, but with no costs to the state.</p>	<p>Fiscal effect: Same as the Senate.</p>
<p>TAXCD62 Municipal income tax: extension for entities</p>	<p>R.C. 718.05, 718.85; Section 803.100</p>	<p>R.C. 718.05, 718.85; Section 803.100</p>	<p>R.C. 718.05, 718.85; Section 803.100</p>
<p>No provision.</p>	<p>Provides an additional, automatic one-month extension for municipal income tax returns where a business entity has received a six-month federal extension. (The current extended deadline for individuals and business entities is the same as the extended federal deadline.)</p> <p>Fiscal effect: None, apart from timing of receipts.</p>	<p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>	<p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD20 Municipal income tax rate decrease notification			
R.C. 718.80	R.C. 718.80	R.C. 718.80	R.C. 718.80
Requires a municipal corporation to notify the Tax Commissioner any time there is a decrease, in addition to an increase as required under current law, in the municipal corporation's income tax rate.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: Potential increase in costs, likely minimal, for municipalities that levy an income tax.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
TAXCD21 Tax Commissioner's municipal income tax report			
R.C. 718.84, Section 803.80	R.C. 718.84, Section 803.80	R.C. 718.84, Section 803.80	R.C. 718.84, Section 803.80
Requires the Tax Commissioner to provide information to municipal corporations on any businesses that had apportionable municipal taxable income, i.e., net profits, to such a municipal corporation, as reported to the Commissioner, in the preceding six months as opposed to in any prior year under current law.	Same as the Executive, except requires the second half report to be submitted in December rather than November, and has the first half report cover the past five months and the second half report cover the past seven months.	Same as the House.	Same as the House.
Fiscal effect: May result in cost savings to the Department.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>TAXCD90 Municipal ridesharing tax</p>	<p>No provision.</p>	<p>R.C. 4925.11, 4925.09</p> <p>Authorizes the largest municipality in a county with a population of between 800,000 and 1,000,000 to levy a tax on ridesharing services provided to passengers who begin or end their ride in the municipality. Requires that municipalities use revenue from the tax for economic development purposes.</p> <p>Fiscal effect: May increase revenue for an eligible municipality. Currently only Cincinnati would be eligible.</p>	<p>No provision.</p>
<p>TAXCD86 Refunds of tax penalties</p>	<p>No provision.</p>	<p>R.C. 5703.052, 5703.77</p> <p>Makes conforming changes to a provision, recently enacted in H.B. 66 of the 134th General Assembly, that allows taxpayers to obtain a refund of any tax-related penalties or fees that the taxpayer overpaid or paid improperly.</p>	<p>R.C. 5703.052, 5703.77</p> <p>Same as the Senate.</p>

Executive		As Passed By House		As Passed By Senate		As Reported By Conference Committee	
TAXCD16	Delivery of tax notices						
R.C.	5703.056, 4303.271, 5703.37, 5703.53, 5711.29, 5725.05, 5727.47, 5731.27, 5735.024, 5735.04, 5735.041, 5735.042, 5735.043, 5735.044, 5736.07, 5739.05, 5739.19, 5739.30, 5741.11, 5743.61, 5747.07, 5749.06, and 5751.06	R.C.	5703.056, 4303.271, 5703.37, 5703.53, 5711.29, 5725.05, 5727.47, 5731.27, 5735.024, 5735.04, 5735.041, 5735.042, 5735.043, 5735.044, 5736.07, 5739.05, 5739.19, 5739.30, 5741.11, 5743.61, 5747.07, 5749.06, and 5751.06	R.C.	5703.056, 4303.271, 5703.37, 5703.53, 5711.29, 5725.05, 5727.47, 5731.27, 5735.024, 5735.04, 5735.041, 5735.042, 5735.043, 5735.044, 5736.07, 5739.05, 5739.19, 5739.30, 5741.11, 5743.61, 5747.07, 5749.06, and 5751.06	R.C.	5703.056, 4303.271, 5703.37, 5703.53, 5711.29, 5725.05, 5727.47, 5731.27, 5735.024, 5735.04, 5735.041, 5735.042, 5735.043, 5735.044, 5736.07, 5739.05, 5739.19, 5739.30, 5741.11, 5743.61, 5747.07, 5749.06, and 5751.06
Authorizes TAX to send any tax notice currently required to be sent by certified mail by ordinary mail or electronically.	Same as the Executive.	Same as the Executive.	Same as the Executive.	Same as the Executive.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Removes a requirement that taxpayers must consent to electronic delivery before receiving certain tax notices electronically.	No provision.	No provision.	No provision.	No provision.	No provision.	No provision.	No provision.
Eliminates certain recordkeeping requirements a delivery service must meet to be used by the Commissioner to deliver tax notices.	Same as the Executive.	Same as the Executive.	Same as the Executive.	Same as the Executive.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: May result in cost savings for the Department.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
TAXCD13	Department of Taxation information sharing						
R.C.	5703.21, 1346.03, 1509.11, 4301.441, and 5749.17	R.C.	5703.21, 1346.03, 1509.11, 4301.441, and 5749.17	R.C.	5703.21, 1346.03, 1509.11, 4301.441, and 5749.17	R.C.	5703.21, 1346.03, 1509.11, 4301.441, and 5749.17
Streamlines the authority of TAX to share confidential tax information with certain state agencies by generally authorizing TAX to share information with any state or federal agency when disclosure is necessary to ensure compliance with state law.	Same as the Executive.	Same as the Executive, but permits TAX to share confidential information with state or federal agencies when disclosure is necessary to ensure compliance with federal law, as well as state law.	Same as the Executive.	Same as the Executive.	Same as the Executive.	Same as the Executive.	Same as the Senate.
Fiscal effect: None.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>TAXCD8 FIT: Definition of Financial Institution</p> <p>R.C. 5726.01, Section 803.70</p> <p>Specifically provides that, for purposes of the financial institutions tax (FIT), a "financial institution" includes all entities consolidated in a federal regulatory report and, in the case of small bank holding companies, all entities that would be included in a consolidated report if the company were required to file one.</p> <p>Fiscal effect: None.</p>	<p>R.C. 5726.01, Section 803.70</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>R.C. 5726.01, Section 803.70</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>R.C. 5726.01, Section 803.70</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>
<p>TAXCD9 Repeal of FIT deduction for REIT investments</p> <p>R.C. 5726.04, 5726.041 (repealed)</p> <p>Repeals an expired financial institutions tax (FIT) deduction for an institution's investment in a qualifying real estate investment trust.</p> <p>Fiscal effect: None. The deduction was completely phased out in tax year 2017.</p>	<p>R.C. 5726.04, 5726.041 (repealed)</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>R.C. 5726.04, 5726.041 (repealed)</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>R.C. 5726.04, 5726.041 (repealed)</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>
<p>TAXCD102 Heating company excise tax exemption</p> <p>No provision.</p>	<p>No provision.</p>	<p>R.C. 5727.30, 5751.01; Sections 757.80 and 803.330</p> <p>Exempts heating companies from the public utility excise tax, beginning with the 2024 tax year. Subjects heating companies to the commercial activity tax (CAT) instead, beginning July 1, 2023.</p>	<p>R.C. 5727.30, 5751.01; Sections 757.80 and 803.330</p> <p>Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	No provision.	Requires a heating company that is currently recovering public utility excise tax amounts from customers in the company's rates to pass on the net reduction in taxes to customer rates from the bill's exemption of such companies from that tax and the imposition of the CAT. Fiscal effect: Tax revenue loss of less than \$1 million is likely, but uncertain because of confidentiality limitations on data availability.	Same as the Senate. Fiscal effect: Same as the Senate.
TAXCD18 Fuel use tax personal liability R.C. 5728.16 Imposes personal liability for the fuel use tax on individual owners, employees, officers, and trustees who are responsible for reporting and paying the tax for a taxpayer. Fiscal effect: May result in increased collection of fuel use taxes.	R.C. 5728.16 Same as the Executive. Fiscal effect: Same as the Executive.	R.C. 5728.16 Same as the Executive. Fiscal effect: Same as the Executive.	R.C. 5728.16 Same as the Executive. Fiscal effect: Same as the Executive.
TAXCD36 Eliminate corporation franchise tax filing requirement R.C. 5733.031, Section 757.30 Eliminates a requirement that taxpayers file amended corporation franchise tax reports due to a federal tax adjustment. (The corporation franchise tax was fully repealed in 2013.)	R.C. 5733.031, Section 757.30 Same as the Executive.	R.C. 5733.031, Section 757.30 Same as the Executive.	R.C. 5733.031, Section 757.30 Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD42 Motor fuel tax revenue use	R.C. 5735.27		R.C. 5735.27
No provision.	<p>Authorizes townships to use motor fuel tax revenue to purchase buildings suitable for housing road machinery and equipment. (Townships are currently authorized to use such revenue only for planning, constructing, and maintaining such buildings.)</p>	No provision.	Same as the House.
TAXCD70 Taxation of consumer-grade fireworks fee	R.C. 5739.02, 5751.01; Section 803.190	R.C. 5739.02, 5751.01; Section 803.190	R.C. 5739.02, 5751.01; Section 803.190
No provision.	<p>Exempts the 4% fee on the sale of consumer-grade fireworks from sales and use tax, beginning October 1, 2023, so long as the fee is separately stated on the invoice, bill of sale, or similar document given by the vendor to the consumer for the retail sale.</p>	Same as the House.	Same as the House.
No provision.	<p>Authorizes a business, for commercial activity tax purposes, to exclude from its taxable gross receipts any separately stated collections of that fee, beginning for tax periods ending after the 90-day effective date.</p> <p>Fiscal effect: Reduces all-funds SUT or CAT revenue by about \$0.2 million beginning in FY 2025, with a much smaller revenue loss in FY 2024. Additionally, the exemption reduces local permissive SUT collections by about \$48,000 per year.</p>	<p>Same as the House, but clarifies that the exclusion applies to an amount equal to the fee billed to the purchaser and collected by the taxpayer.</p> <p>Fiscal effect: Same as the House.</p>	<p>Same as the Senate.</p> <p>Fiscal effect: Same as the House.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD59 Lodging tax: convention, entertainment, and sports facilities			
No provision.	<p>R.C. 5739.08</p> <p>Authorizes any municipality to repurpose a portion of the revenue from its existing general lodging tax to fund the acquisition, construction, renovation, expansion, maintenance, operation, or promotion by a convention facilities authority or port authority of a convention, entertainment, or sports facility.</p>	<p>R.C. 5739.08</p> <p>Same as the House, but limits the provision to Cincinnati only, rather than any municipality, and limits the sports facility to only a Major League Soccer (MLS) facility.</p>	<p>R.C. 5739.08</p> <p>Same as the Senate.</p>
No provision.	<p>Allows Cincinnati to repurpose a portion of the revenue from its 1% special convention center lodging tax for those same purposes.</p>	<p>Same as the House, but limits the sports facility to only an MLS facility and allows Cincinnati to pledge such revenue to a convention facilities authority, port authority, or Hamilton County to pay for such costs.</p>	<p>Same as the Senate.</p>
TAXCD57 Lodging tax: convention, entertainment, and sports facilities			
No provision.	<p>R.C. 5739.09</p> <p>Authorizes a county with a population between 800,000 and 1,000,000 (i.e., Hamilton County) to levy an additional 1% lodging tax to fund the acquisition, construction, renovation, expansion, maintenance, operation, or promotion by a convention facilities authority, convention and visitors' bureau, or port authority of a convention, entertainment, or sports facility.</p>	<p>R.C. 5739.09</p> <p>Same as the House, but limits the sports facilities that may be funded by the additional lodging taxes to those intended to house a Major League Soccer team.</p>	<p>R.C. 5739.09</p> <p>Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>No provision.</p>	<p>Allows the county to repurpose a portion of the revenue from its existing lodging taxes (its 3% general lodging tax and its special 3.5% convention center tax) for those same purposes.</p> <p>Fiscal effect: Hamilton County's 6.5% lodging tax raised about \$12.6 million in calendar year 2021; based on this, an additional 1% could be expected to raise about an additional \$1.9 million.</p>	<p>Same as the House, but limits the sports facilities that may be funded by repurposed lodging taxes to those intended to house a Major League Soccer team.</p> <p>Fiscal effect: Same as the House.</p>	<p>Same as the Senate.</p> <p>Fiscal effect: Same as the House.</p>
<p>TAXCD65 Lodging tax: public safety services in a resort area</p>			
<p>No provision.</p>	<p>R.C. 5739.09</p> <p>Authorizes a county to use a portion of the revenue from its 3% general lodging tax to fund public safety services in a municipality or township designated as a resort area (where at least 62% of the housing units are for seasonal, recreational, or occasional use, and where there are seasonal peaks of employment and demand for government services, among other similar requirements; certain Lake Erie islands are the only currently-designated resort areas in Ohio).</p>	<p>R.C. 5739.09</p> <p>Same as the House.</p>	<p>R.C. 5739.09</p> <p>Same as the House.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD60 Lodging tax exemption and financing: headquarters hotel			
	R.C. 5739.093	R.C. 5739.093	R.C. 5739.093
No provision.	Authorizes a county with a population greater than 800,000 that levies a lodging tax or a municipality in such county to exempt wholly or partially from county and municipal lodging taxes a hotel that has been designated as the "headquarters hotel" for a convention center.	Same as the House, but limits the lodging tax that may be diverted to just the tax levied by the designating county or municipality.	Same as the Senate.
No provision.	No provision.	Prohibits the designation of a hotel which has not furnished lodging to guests before its designation from being considered to result in a diminution of the rate or revenue of the lodging tax. (Continuing law, in some instances, prohibits laws from making such a diminution if outstanding lodging tax-backed bonds and notes are outstanding.)	Same as the Senate.
No provision.	Allows the exemption-granting municipality or county to require payments in lieu of taxes from the headquarters hotel equal to the amount of exempted taxes, to be remitted to the municipality or county and used to finance facilities associated with the headquarters hotel.	Same as the House, but clarifies that lodging tax diversions may be paid directly to a convention facilities authority, port authority, or agent thereof rather than only to the municipality or county.	Same as the Senate.
No provision.	Authorizes the municipality or county, or a port authority, to enter into an agreement with the headquarters hotel operator whereby the operator will make binding payments to ensure sufficient funds for the completion of such facilities.	Same as the House.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
	<p>Fiscal effect: Potential reduction in lodging tax receipts for eligible counties and municipalities.</p>	<p>Fiscal effect: Same as the House.</p>	<p>Fiscal effect: Same as the House.</p>
<p>TAXCD54 LGF minimum county allocation</p>	<p>R.C. 5747.501, Sections 803.170 and 812.20</p>	<p>R.C. 5747.501, Sections 803.170 and 812.20</p>	<p>R.C. 5747.501, Sections 803.170 and 812.20</p>
<p>No provision.</p>	<p>Increases, beginning in FY 2024, the floor for the amount distributed from the Local Government Fund (LGF) to county undivided funds from the lesser of \$750,000 or the amount that was distributed in FY 2013 to \$850,000 for all counties.</p>	<p>Same as the House.</p>	<p>Same as the House.</p>
	<p>Fiscal effect: Increases allocations to certain counties that received the floor amount, and decreases allocations to other counties proportionately. No change to overall funding from LGF as the increased funds are reallocated from other county LGF distributions proportionately.</p>	<p>Fiscal effect: Same as the House.</p>	<p>Fiscal effect: Same as the House.</p>
<p>TAXCD66 Alternative method of apportioning county undivided funds</p>	<p>R.C. 5747.53</p>	<p>R.C. 5747.53</p>	<p>R.C. 5747.53</p>
<p>No provision.</p>	<p>Requires the County Budget Commission of any county which adopts an alternative distribution formula to review the alternative formula at least once every five years and take testimony from political subdivisions at such hearings.</p>	<p>Same as the House.</p>	<p>Same as the House.</p>
	<p>Fiscal effect: County budget commissions may incur costs to conduct these reviews.</p>	<p>Fiscal effect: Same as the House.</p>	<p>Fiscal effect: Same as the House.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>TAXCD33 Sports gaming tax rate</p> <p>R.C. 5753.021, Section 803.40</p> <p>Increases the sports gaming receipts tax rate, from 10% to 20%, beginning July 1, 2023.</p> <p>Fiscal effect: Will increase sports gaming tax receipts, likely by \$100 million to \$135 million per year. Revenue gains would be deposited into the Sports Gaming Profits Education Fund (98%) and the Problem Sports Gaming Fund (2%).</p>	<p>No provision.</p>	<p>R.C. 5753.021, Section 803.40</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>R.C. 5753.021, Section 803.40</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>
<p>TAXCD39 Business Incentive Tax credits</p> <p>Section: 757.20</p> <p>Provides estimates of the amounts of business incentive tax credits that may be authorized and claimed during the biennium and the amount of authorized credits that may be outstanding at the end of the biennium.</p>	<p>Section: 757.20</p> <p>Same as the Executive.</p>	<p>Section: 757.20</p> <p>Same as the Executive.</p>	<p>Section: 757.20</p> <p>Same as the Executive.</p>
<p><u>Property Taxes and Transfer Fees</u></p>			
<p>TAXCD15 Electronic conveyance forms</p> <p>R.C. 319.202</p> <p>Allows county auditors to accept real property and manufactured home conveyance forms electronically.</p> <p>Fiscal effect: May reduce costs of county auditors.</p>	<p>R.C. 319.202</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>R.C. 319.202</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>R.C. 319.202</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>TAXCD52 Index homestead exemption to inflation</p>	<p>R.C. 323.152, and 4503.065; Section 803.90</p> <p>No provision.</p> <p>Adjusts the homestead exemption for inflation each year, beginning in 2023 for real property and 2024 for homes subject to the manufactured and mobile home tax. Applies the adjustment to both the standard \$25,000 exemption and the enhanced \$50,000 exemption for disabled veterans and spouses of public service officers killed in the line of duty.</p> <p>Fiscal effect: Increases GRF spending by \$11,000,000 in FY 2024 and by \$28,000,000 in FY 2025 (in line items 110908, Property Tax Reimbursement – Local Government and 200903, Property Tax Reimbursement – Education).</p>	<p>No provision.</p>	<p>R.C. 323.152, and 4503.065; Section 803.390</p> <p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>
<p>TAXCD67 Property tax foreclosure notice publication</p>	<p>R.C. 323.25, 323.69, 5721.14, 5721.18</p> <p>No provision.</p> <p>Authorizes the second and third publication of a notice of an impending property tax foreclosure action to be made online, provided the notice's first publication continues to be made in a newspaper of general circulation.</p>	<p>R.C. 323.25, 323.69, 5721.14, 5721.18</p> <p>Same as the House.</p>	<p>R.C. 323.25, 323.69, 5721.14, 5721.18</p> <p>Same as the House.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	<p>Specifies that existing abbreviated newspaper publication procedures for government notices apply to the publication of a property tax foreclosure notice if the second and third publication of the notice continues to be made in a newspaper.</p> <p>Fiscal effect: Potential cost savings for counties.</p>	<p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>	<p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>
TAXCD73 Park district renewal levy	<p>R.C. 1545.21</p>	<p>R.C. 1545.21</p>	<p>R.C. 1545.21</p>
No provision.	<p>Authorizes a park district to renew, increase, or decrease its existing voted property tax levy, as is authorized for most other types of property taxes. (Under current law, such levies may be only renewed through a replacement procedure unique to park districts, which the bill discontinues starting in 2025; see TAXCD53.)</p> <p>Fiscal effect: Will allow park districts to continue to seek voter approval for property tax levies.</p>	<p>Same as the House (except replacement levies are no longer discontinued under the bill; see TAXCD53).</p> <p>Fiscal effect: Same as the House.</p>	<p>Same as the Senate.</p> <p>Fiscal effect: Same as the House.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD77 Special improvement districts: park district property			
No provision.	No provision.	<p>R.C. 1710.13, 1710.01, 1710.02, and 1710.03</p> <p>Prohibits park district property from being included in a special improvement district (SID), similar to the continuing exclusion for county, township, municipal, state, and federal property, unless the park district consents to its inclusion.</p> <p>Fiscal effect: Shields park districts from special assessments by SIDs.</p>	<p>R.C. 1710.13, 1710.01, 1710.02, and 1710.03</p> <p>Same as the Senate.</p> <p>Fiscal effect: Same as the Senate.</p>
TAXCD78 Regional transportation improvement projects: opportunity corridor improvements			
No provision.	No provision.	<p>R.C. 5595.041, 4504.22, 5595.01, 5595.03, 5595.04, 5595.042, 5595.05, 5595.06, 5709.481, and 5709.50</p> <p>Authorizes the governing board of a qualified RTIP, i.e., a regional transportation improvement project undertaken prior to the amendment's effective date, to negotiate and enter into a memorandum of understanding (MOU) with DOT concerning infrastructure improvements and economic development activities ("opportunity corridor improvements") within 2,500 feet of the RTIP's right-of-way ("development area").</p>	<p>R.C. 5595.041, 4504.22, 5595.01, 5595.03, 5595.04, 5595.042, 5595.05, 5595.06, 5709.481, and 5709.50</p> <p>Same as the Senate, but limits authority for a qualified RTIP to appropriate property for use in opportunity corridor improvements pursuant to a MOU with the Department of Transportation to appropriations that would be within the authority of the Department of Transportation to make under existing law.</p>
No provision.	No provision.	<p>Allows qualified RTIP funds to be used for such opportunity corridor improvements.</p>	<p>Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	No provision.	Clarifies that land within the development area of a qualified RTIP may be exempted from property taxation by a municipal corporation, township, or county under continuing tax increment financing (TIF) law.	Same as the Senate.
No provision.	No provision.	Allows a qualified RTIP governing board, acting under such a memorandum of understanding, to do all of the following:	Same as the Senate.
(1) No provision.	(1) No provision.	(1) Appropriate property, through eminent domain, within the RTIP right-of-way exclusively for a transportation improvement described in the memorandum of understanding, provided the appropriation authority is also described in the memorandum (the board is explicitly prohibited from appropriating property by eminent domain under current law);	(1) Same as the Senate, but limits appropriation authority to appropriations that would be within the authority of ODOT to make.
(2) No provision.	(2) No provision.	(2) Purchase property located within the development area, through means other than by eminent domain, for use for transportation or economic opportunity corridor improvements;	(2) Same as the Senate.
(3) No provision.	(3) No provision.	(3) Receive and reinvest funds from the development area;	(3) Same as the Senate.
(4) No provision.	(4) No provision.	(4) Contract for the use of digitalized procurement planning and permitting systems;	(4) Same as the Senate.
(5) No provision.	(5) No provision.	(5) Request and receive grants and private contributions;	(5) Same as the Senate.
(6) No provision.	(6) No provision.	(6) Establish, acquire, own, control, manage, sell, or transfer businesses;	(6) Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
(7) No provision.	(7) No provision.	(7) Form and manage public-private enterprises, i.e., private corporations jointly owned by the RTIP board and a private party, to manage opportunity corridor improvements; and	(7) Same as the Senate.
(8) No provision.	(8) No provision.	(8) Enter into an agreement with the Ohio Academic Resource Network for the purpose of establishing, expanding, or improving broadband or other digital services in the development area.	(8) Same as the Senate.
TAXCD53 Replacement property tax levies			
No provision.	<p>R.C. 5705.192, 1545.21</p> <p>Eliminates the authority of local governments to levy replacement property tax levies, beginning with elections held on or after January 1, 2025.</p>	No provision.	No provision.
TAXCD44 Incentive district TIFs: include other TIF property			
No provision.	<p>R.C. 5709.40, 5709.73</p> <p>Allows a parcel included in an existing municipal or township tax increment financing (TIF) exemption, either individually or as part of an incentive district TIF, to be removed from its current TIF and included in another incentive district TIF, provided the owner of the parcel hasn't paid any payments in lieu of taxes under the existing TIF arrangement.</p> <p>Fiscal effect: None except shifts the payment in lieu of taxes from one TIF to another.</p>	<p>R.C. 5709.40, 5709.73</p> <p>Same as the House, but requires the township or municipal corporation to identify the parcel, the original TIF ordinance, and the parcel's value history when applying to the Tax Commissioner for TIF tax exemptions for the second TIF district.</p> <p>Fiscal effect: Same as the House.</p>	<p>R.C. 5709.40, 5709.73</p> <p>Same as the Senate.</p> <p>Fiscal effect: Same as the House.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>TAXCD71 Municipal tax increment financing (TIF) district extensions</p>	<p>R.C. 5709.40</p> <p>No provision. Allows the legislative authority of a municipal corporation to extend the life of a TIF incentive district, created prior to 2006, by up to 15 years, provided certain notice, and agreement or waiver, conditions are met with respect to applicable school boards and notice is given to the county.</p> <p>Fiscal effect: May result in loss of tax revenue to units of local government. Property owners in TIF incentive districts make payments in lieu of taxes to the districts during the term of the TIF agreements.</p>	<p>R.C. 5709.40</p> <p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>	<p>R.C. 5709.40</p> <p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>
<p>TAXCD79 Transportation financing districts (TFDs)</p>	<p>No provision. No provision.</p>	<p>R.C. 5709.48, 5709.49, 5709.50, and 5709.83; Section 803.260</p> <p>Aligns the notice and approval requirements for creating a transportation financing district (TFD) with those that apply to a tax increment financing (TIF) arrangement by eliminating the requirement that all taxing districts within the territory of a proposed TFD approve its creation or receive compensation for any resulting revenue losses, and instead requiring approval or compensation of only the school districts within that territory, and only if the proposed exemption is greater than 75%, or is longer than ten years.</p>	<p>R.C. 5709.48, 5709.49, 5709.50, and 5709.83; Section 803.260</p> <p>Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	No provision.	Requires that the territory of a TFD consists of all territory of all counties that are participants in the associated regional transportation improvement project (RTIP) other than residential property and property exempt under a TIF arrangement.	Same as the Senate.
No provision.	No provision.	<p>Requires an agreement between the RTIP governing board and the owner of each parcel included in a TFD that specifies the projects and purposes for which owner's service payments will be used. Requires, in the absence of such an agreement, that the parcel be excluded from the TFD. Expressly allows the governing board to amend a TFD resolution for the purpose of adding an excluded parcel if an agreement is later reached.</p> <p>Fiscal effect: A TFD generates funding for transportation improvements by exempting the increase in assessed value of nonresidential parcels from property taxation and collecting service payments from the property owners. Only the RTIP in Stark, Carroll, and Columbiana County is eligible to create a TFD.</p>	<p>Same as the Senate.</p> <p>Fiscal effect: Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD93 Tax increment financing changes			
No provision.	No provision.	<p>R.C. 5709.51, Section 757.70</p> <p>Modifies the circumstances under which a county, municipality, or township may extend the term of a tax increment financing arrangement (TIF) by an additional 30 years, as authorized under current law. Applies the changes to pending and completed proceedings:</p>	<p>R.C. 5709.51, Section 757.70</p> <p>Same as the Senate.</p>
No provision.	No provision.	<p>--Provides an alternative to the existing requirement that the TIF service payments exceed \$1.5 million in the year before the extension is adopted, allowing a subdivision to determine that payments will meet the \$1.5 million threshold in a future year of the TIF;</p>	Same as the Senate.
No provision.	No provision.	<p>--Applies a bar that prohibits an extension if the service payments exceeded \$1.5 million in any year preceding the year before the extension is adopted to extensions adopted after 2023 (current law only applies this bar to extensions adopted after 2020);</p>	Same as the Senate.
No provision.	No provision.	<p>--Allows a subdivision to extend the term of a TIF in the original ordinance or resolution authorizing the TIF, presumably based on the subdivision's determination that the payments will meet the \$1.5 million threshold in the future, rather than waiting for or satisfying one of the above requirements to amend an existing ordinance or resolution to authorize an extension.</p>	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	No provision.	Authorizes the legislative authority of an impacted city, i.e., a city that meets certain urbanization or disaster criteria, to, before July 1, 2024, adopt an ordinance providing that the public improvements directly benefiting parcels for which TIF service payments have been used have been sufficiently provided for and reallocating service payments to other public improvements that do not directly benefit the parcels but that contribute to urban redevelopment.	Same as the Senate.
TAXCD50 Property tax exemption: residential development land			
No provision.	<p data-bbox="706 735 1333 771">R.C. 5709.56</p> <p data-bbox="706 787 1333 1177">Exempts from property tax the value of unimproved land subdivided for residential development in excess of the fair market value of the property from which that land was subdivided, apportioned according to the relative value of each subdivided parcel. Authorizes the exemption for up to eight years, or until construction begins or the land is sold. (Does not apply to land included in a tax increment financing, or TIF, project.)</p> <p data-bbox="706 1193 1333 1424">Fiscal effect: Could result in loss of revenue to school districts and other units of local government. Tax revenue losses might range into the low millions of dollars statewide but appear indeterminate. No direct fiscal effect on the state.</p>	<p data-bbox="1360 735 1986 771">R.C. 5709.56</p> <p data-bbox="1360 787 1986 982">Same as the House, but revises the exemption to ensure that any development property that is no longer used as farmland cannot continue to be valued as such for property tax purposes.</p> <p data-bbox="1360 1193 1986 1226">Fiscal effect: Same as the House.</p>	<p data-bbox="2013 735 2653 771">R.C. 5709.56</p> <p data-bbox="2013 787 2653 901">Same as the Senate, but provides that the value exempted is the value in excess of the most recent sale price.</p> <p data-bbox="2013 1193 2653 1226">Fiscal effect: Same as the House.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD74 Valuation of federal subsidized rental housing property	R.C. 5713.03, 5713.031, 5715.01	R.C. 5713.03, ; Section 803.280	R.C. 5713.03, ; Section 803.280
No provision.	<p>Requires the Tax Commissioner to prescribe a formula for uniformly valuing federal subsidized rental housing that takes into account a property's operating income and expenses and a uniform capitalization rate. Requires the owner of such property to report the property's operating income and expenses to the county auditor of the county in which the property is located in each reappraisal and update year for the purpose of applying this formula. Prescribes presumptive amounts to be used in the formula for certain income and expenses that are a percentage of gross potential rent or operating income, which may be exceeded by a property's actually reported amounts. Sets a minimum total value for such property of the greater of 150% of the unimproved land value or \$5,000 per dwelling unit.</p>	No provision.	Same as the House.
No provision.	<p>Removes an existing law provision explicitly authorizing a county auditor to value low income housing tax credit property by employing the income approach, cost approach, or comparable sales approach.</p>	No provision.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	No provision.	Extends to other types of federally subsidized residential rental properties an existing law provision explicitly authorizing a county auditor to value low income housing tax credit property by employing the income approach, cost approach, or comparable sales approach.	No provision.
	Fiscal effect: Indeterminate effect on local property tax revenues.	Fiscal effect: Uncertain.	Fiscal effect: Same as the House.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD104 CAUV formula changes			
No provision.	No provision.	<p>R.C. 5715.01, Section 757.90</p> <p>Requires that, for farmland in counties that undergo a property tax reappraisal or triennial update in 2023, 2024, or 2025, the land's "current agricultural use value" (CAUV) must equal the average of the value calculated for that tax year and the values that would have been assigned if the land were in a county that underwent a reappraisal or update in each of the preceding two years.</p> <p>Fiscal effect: Will lower CAUV valuations in tax years 2023, 2024, and 2025, resulting in loss of property tax revenue to school districts and units of local government for those years. In most taxing districts, property tax revenue from taxpayers other than those benefitting from CAUV will increase, partly offsetting the loss of revenue on property valued at CAUV. Will increase costs for county auditors and the Department of Taxation.</p>	No provision.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD80 Property tax sales-assessment ratio studies			
No provision.	No provision.	<p>R.C. 5715.012, Section 803.370</p> <p>Modifies the procedures that the Tax Commissioner must use to gather data used to perform "sales-assessment ratio studies," which compare the sales prices and auditor's assessed value of properties to ensure property is being assessed at a uniform 35% of its value. Specifies that the Commissioner may not give greater weight to sales data from any one of the last three years, and allows the Commissioner to require county auditors to conduct appraisals if there is insufficient sales data. Specifies that this provision will apply beginning with the 2023 tax year.</p>	No provision.
No provision.	No provision.	<p>Requires the Tax Commissioner to reevaluate 2023 property tax values to comply with the bill's changes and to recertify any updated property tax values to the affected counties.</p> <p>Fiscal effect: Will likely result in property tax revenue losses to school districts and local governments, of a potentially sizable but undetermined magnitude. Will increase costs of the Department of Taxation and county auditors.</p>	No provision.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
-----------	--------------------	---------------------	-------------------------------------

TAXCD56 Power plant TPP devaluation limits

No provision.

R.C. 5727.47, Section 803.130
 Prohibits an electric utility from requesting and the Tax Commissioner from approving, for property tax purposes, a reduction in the taxable value of a power plant's tangible personal property (TPP) of more than 7.5% compared to the preceding tax year, beginning in tax year 2024.
Fiscal effect: May limit the revenue loss from property taxes in some years for political subdivisions in which an electric generating plant is located.

No provision.

No provision.

TAXCD43 Qualified energy projects

No provision.

R.C. 5727.75
 Extends the termination of the existing property tax exemption for qualified energy projects from 2025 to the later of the calendar year that the U.S. Secretary of the Treasury determines there has been, from 2022, a 75% or greater reduction in annual greenhouse gas emissions from electricity production in the United States, or 2032. Extends application and construction deadlines for new tax credits in line with the extended credit termination date.

R.C. 5727.75
 Replaces the House version with one that extends the termination of the existing property tax exemption for qualified energy projects from 2025 to 2029.

R.C. 5727.75
 Same as the House, but changes the termination of the exemption to the later of the calendar year that the U.S. Secretary of the Treasury determines there has been, from 2022, a 75% or greater reduction in annual greenhouse gas emissions from electricity production in the United States or 2029 (i.e., changes the year 2032 in the House version to 2029).

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	Requires clean energy projects with a capacity of at least 20 megawatts, and which apply for certification as qualified clean energy projects after the effective date, to comply with certain federal wage and apprenticeship requirements.	No provision.	Same as the House.
No provision.	Reduces the required ratio of Ohio-domiciled full-time equivalent employees on a new qualified clean energy project from 80% to 70%. Includes out-of-state workers who reside within 50 miles of Ohio and are members of certain labor organizations as "Ohio-domiciled" employees for purposes of calculating these ratios, both for new and existing projects.	No provision.	Same as the House.
No provision.	Allows existing qualified clean energy projects that voluntarily comply with the federal wage and apprenticeship requirements the amendment requires of new projects with at least 20 megawatts of capacity to apply the reduced ratio for Ohio-domiciled full-time equivalent employees.	No provision.	Same as the House.
No provision.	Changes the calculation of "full-time equivalent employee" hours to include only employee hours devoted to site preparation and protection, construction and installation, and material unloading and distribution and to exclude management and purely logistical positions.	No provision.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	<p>Defines "Internal Revenue Code," for purposes of the property tax exemption for qualified energy projects, as the Internal Revenue Code as it exists on the provision's 90-day effective date.</p> <p>Fiscal effect: No direct effect on state expenditures; permissive effect on local revenues as the local Board of County Commissioners has discretion over the approval of this property tax exemption.</p>	<p>No provision.</p> <p>Fiscal effect: Same as the House, but local discretion is applicable to a shorter number of years as the exemption is extended only through 2029.</p>	<p>Same as the House.</p> <p>Fiscal effect: No direct effect on state expenditures; permissive effect on local revenues as the local Board of County Commissioners has discretion over the approval of this property tax exemption.</p>
TAXCD51 Brownfield property tax abatement			
No provision.	<p>Section: 757.40</p> <p>Authorizes the owner of property currently subject to a 10-year property tax exemption for remediated brownfield development land to temporarily apply for an abatement or refund of taxes assessed on the property in tax years 2020 and 2021 that would not have been assessed had the property been subject to that exemption for those years. (The property only qualifies if the owner was issued a covenant not to sue by the Ohio EPA in 2020 based on the owner's remediation activities.)</p>	<p>Section: 757.40</p> <p>Same as the House.</p>	<p>Section: 757.40</p> <p>Same as the House.</p>
No provision.	<p>Shortens the exemption's duration by two years to account for the two years of abatement, if the abatement is obtained.</p>	<p>Same as the House.</p>	<p>Same as the House.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
	<p>Fiscal effect: May result in tax revenue losses of \$450,000, according to one report, possibly more if additional properties are affected. LBO cannot verify this figure.</p>	<p>Fiscal effect: Same as the House.</p>	<p>Fiscal effect: Same as the House.</p>
TAXCD69 Joint Committee on Property Tax Review and Reform			
<p>No provision.</p>	<p>Section: 757.60 Creates the Joint Committee on Property Tax Review and Reform, requiring it to submit a report to the General Assembly by December 31, 2024 making recommendations on reforms to property tax law. Authorizes the Joint Committee to hold hearings and make recommendations on pending legislation related to property taxation. Requires five Senators and five Representatives to be appointed to the Joint Committee. Fiscal effect: None. The Committee members will not be compensated.</p>	<p>No provision.</p>	<p>Section: 757.60 Same as the House. Fiscal effect: Same as the House.</p>
<u>Appropriation Language</u>			
TAXCD23 Tax refunds			
<p>Section: 409.20 Requires Fund 4250 ALI 110635, Tax Refunds, to be used to pay refunds. Appropriates additional amounts if needed for this purpose.</p>	<p>Section: 409.20 Same as the Executive.</p>	<p>Section: 409.20 Same as the Executive.</p>	<p>Section: 409.20 Same as the Executive.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TAXCD24 Vendor's license payments			
Section: 409.20 Requires Fund 5CZ0 ALI 110631, Vendor's License Application, to be used to make vendor license fee payments to county auditors. Appropriates additional amounts if necessary to make such payments.	Section: 409.20 Same as the Executive.	Section: 409.20 Same as the Executive.	Section: 409.20 Same as the Executive.
TAXCD25 International registration plan administration			
Section: 409.20 Requires Fund 4C60 ALI 110616, International Registration Plan Administration, to be used for audits of persons with vehicles registered under the International Registration Plan.	Section: 409.20 Same as the Executive.	Section: 409.20 Same as the Executive.	Section: 409.20 Same as the Executive.
TAXCD26 Travel expenses for the streamlined sales tax project			
Section: 409.20 Allows the Tax Commissioner to disburse available funds from Fund 4350 ALI 110607, Local Tax Administration, for paying travel expenses incurred by members of Ohio's delegation to the Streamlined Sales Tax Project. Requires any such reimbursements to be done in accordance with applicable state laws and guidelines.	Section: 409.20 Same as the Executive.	Section: 409.20 Same as the Executive.	Section: 409.20 Same as the Executive.
TAXCD27 Tobacco settlement enforcement			
Section: 409.20 Requires GRF ALI 110404, Tobacco Settlement Enforcement, to be used by the Tax Commissioner to pay specified tobacco enforcement costs.	Section: 409.20 Same as the Executive.	Section: 409.20 Same as the Executive.	Section: 409.20 Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>TAXCD28 Ohio tax system support fund</p> <p>Section: 409.20</p> <p>Requires Fund 5ZA0 ALI 110650, Ohio Tax System Operating Expenses, to be used to pay costs incurred to maintain and support the Ohio Tax System. Requires TAX to submit a plan requesting the OBM Director to transfer necessary cash to the Ohio Tax System Support Fund (Fund 5ZA0) from a list of seven funds used by TAX. Authorizes the OBM director to make such transfers and limits the transfer to Fund 5ZA0 to \$8,000,000 during the biennium.</p> <p>Fiscal effect: The executive budget provides \$3.0 million in FY 2024 and \$5.0 million in FY 2025 to ALI 110650, Ohio Tax System Support.</p>	<p>Section: 409.20</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>Section: 409.20</p> <p>Same as the Executive, but permits the transfers to come from any fund except the GRF that is used by the Department of Taxation and is otherwise allowable under state and federal law, rather than only the seven funds listed in the Executive provision.</p> <p>Fiscal effect: Same as the Executive, except the transfers may involve different non-GRF funds.</p>	<p>Section: 409.20</p> <p>Same as the Senate.</p> <p>Fiscal effect: Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
OBMCD12 Eliminate certain reporting requirements			
R.C. 126.30, 131.02, 153.17, 3333.021, 3333.12, 3333.122, 5123.0412, 5727.28, 5727.42, 5727.91, Repealed: 131.38	R.C. 126.30, 131.02, 153.17, 3333.021, 3333.12, 3333.122, 5123.0412, 5727.28, 5727.42, 5727.91, Repealed: 131.38	R.C. 126.30, 131.02, 153.17, 3333.021, 3333.122, 5123.0412, 5727.28, 5727.42, 5727.91, Repealed: 131.38	R.C. 126.30, 131.02, 153.17, 3333.021, 3333.122, 5123.0412, 5727.28, 5727.42, 5727.91, Repealed: 131.38
Eliminates the following reporting requirements for agencies to submit certain information to OBM:	Same as the Executive.	Same as the Executive, but makes the following change:	Same as the Senate.
(1) Interest charges paid related to an agency's purchase or lease of goods or services;	(1) Same as the Executive.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Unpaid amounts due to the state that an agency is unable to collect;	(2) Same as the Executive.	(2) Same as the Executive.	(2) Same as the Executive.
(3) Information on segregated custodial funds maintained by an agency;	(3) Same as the Executive.	(3) Same as the Executive.	(3) Same as the Executive.
(4) Notification, by the owner of a public work, of execution of a takeover contract for the takeover of a defaulted public works contract;	(4) Same as the Executive.	(4) Same as the Executive.	(4) Same as the Executive.
(5) Refunds of certain higher education grants provided by ODHE;	(5) Same as the Executive.	(5) No provision.	(5) No provision.
(6) Tax refunds to certain entities.	(6) Same as the Executive.	(6) Same as the Executive.	(6) Same as the Executive.
(7) Removes OBM from the list of recipients required to receive a fiscal analysis prior to the implementation of any action or adoption of a rule by the ODHE Chancellor expected to have an effect on the revenue or expenditures of any university.	(7) Same as the Executive.	(7) Same as the Executive.	(7) Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
(8) Removes the requirement that DODD submit an annual report to OBM on the use of the DODD's Administration and Oversight Fund.	(8) Same as the Executive.	(8) Same as the Executive.	(8) Same as the Executive.
Fiscal effect: Negligible reduction in statewide agency expenditures due to reduced reporting requirements.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
OBMCD43 Budget Stabilization Fund			
No provision.	R.C. 131.43 No provision.	R.C. 131.43, 131.44, 516.20 Increases, from 8.5% to 10%, the amount of the GRF revenues for the preceding fiscal year intended to be maintained in the Budget Stabilization Fund (BSF).	R.C. 131.43, 131.44, 516.20 Same as the Senate.
No provision.	No provision.	Requires the OBM Director to transfer \$600,000,000 cash in FY 2024 from the Health and Human Services Reserve Fund (Fund 5SA4) to the BSF.	Same as the Senate.
No provision.	Requires that investment earnings of the Budget Stabilization Fund (BSF) be credited to the GRF rather than the BSF.	Same as the House, but limits the earnings credited to the GRF to \$650 million, after which the earnings are to be retained in the BSF.	Same as the House.
No provision.	No provision.	Requires that, beginning in August of 2024, the OBM Director certify the amount of BSF investment earnings credited to the GRF in the previous fiscal year to the Tax Commissioner for the purpose of reducing income tax withholding rates. (See TAXCD83)	Same as the Senate, but limits the certification to the first \$650 million credited.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
	<p>Fiscal effect: Based on investment earnings retained over the past three years, the annual GRF gain in future years would be between \$15 million and \$55 million, depending on the interest rate environment and the balance of Fund 7013.</p>	<p>Fiscal effect: Increases the potential BSF balance from 8.5% to 10% of the preceding year's GRF revenue. Increases revenue to the GRF as under the House provision, but limits that revenue increase to a total of \$650 million. As of June 2, the BSF (Fund 7013) has a cash balance of \$3.48 billion.</p>	<p>Fiscal effect: Same as the Senate, but the revenue increase to the GRF from the investment earnings of the BSF is not limited.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
DEVCD76 Welcome Home Ohio Program		R.C. 122.631, 122.632, 122.633, 5726.98, 5747.98; 2329.261, and 2329.27; 2329.313 (removed)	R.C. 122.631, 122.632, 122.633, 5726.98, 5747.98; 2329.261, and 2329.27; 2329.313 (removed)
No provision.	No provision.	Creates the Welcome Home Ohio Program under DEV, which does the following:	Same as the Senate.
No provision.	No provision.	(1) Allows the DEV Director to administer a grant program by which land banks may apply for funds to purchase certain residential property;	(1) Same as the Senate.
No provision.	No provision.	(2) Authorizes the DEV Director to administer a grant program by which land banks may apply for funds to rehabilitate or construct residential property held by the land bank, up to \$30,000, for income-restricted owner occupancy;	(2) Same as the Senate.
No provision.	No provision.	(3) Authorizes the DEV Director to issue up to \$25 million in tax credit certificates in each of FY 2024 and FY 2025 (see TAXCD88).	(3) Same as the Senate.
No provision.	No provision.	Authorizes the DEV Director to adopt rules to administer each facet of the Program described above.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	No provision.	Prescribes the following for property that has benefited from the two grants or tax credit under the WHO program: (1) prohibits renting any part of the property to another individual to use as a residence during a five-year sale prohibition period following the property's occupancy, (2) requires annual certification, during the five-year sale prohibition period, that the purchaser still owns and occupies the property and has not rented any part of it to another individual for use as a residence, and (3) requires that, when a home that is awarded a grant or tax credit is sold, the land bank or eligible developer to report it to DEV.	Same as the Senate.
No provision.	No provision.	Requires DEV to maintain a confidential list of homes that are subject to the 20-year affordability deed restrictions required as a condition of receiving a grant or tax credit under the WHO program.	Same as the Senate.
No provision.	No provision.	Requires the levying officer to notify land banks when residential properties are offered for sale at public auction and post information about those properties on a website.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
		<p>Fiscal effect: The bill transfers \$100.0 million from the FY 2023 GRF ending balance to the Welcome Home Ohio Fund (Fund 5AP1) (see OBMCD38). The bill appropriates \$50.0 million in each of FY 2024 and FY 2025 for the grant programs under Fund 5AP1 ALI 1956H3, Welcome Home Ohio Program (see DEVCD77).</p>	<p>Fiscal effect: Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
School Funding			
EDUCD90 Allocation of sports gaming tax revenue	R.C. 5753.031, Section 803.40	R.C. 5753.021, 5753.031, Sections 803.40 and 812.20	R.C. 5753.021, 5753.031, Sections 803.40 and 812.20
No provision.	<p>Limits the portion of sports gaming tax revenue that must be used to support K-12 athletics and other extracurricular activities to the lesser of \$15 million per fiscal year or 50% of that revenue for that year, rather than 50% of the Sports Gaming Profits Education Fund (Fund 5Y00) as under current law. Allocates the remainder of the revenues in Fund 5Y00, instead of the other 50%, for the general support of public and nonpublic education for students in grades K-12.</p> <p>Fiscal effect: Increases the amount of sports gaming tax revenues available to support public and nonpublic education. The bill appropriates \$50 million in each fiscal year from these remaining funds in Fund 5Y00 ALI 200491, Public and Nonpublic Education Support, to be used in conjunction with the GRF to fund formula aid payments (see EDUCD91).</p>	<p>Replaces the House provision with a provision that requires all of the sports gaming tax revenue allocated to Fund 5Y00 (98% of all such tax revenue) to be used for the general support of public and nonpublic education for students in grades K-12.</p> <p>Fiscal effect: Same as the House, but shifts the \$15.0 million in each fiscal year allocated for K-12 athletics and other extracurricular activities in Fund 5Y00 ALI 200490, Interscholastic Athletics and Extracurricular Activities, to ALI 200491 (see EDUCD91).</p>	<p>Same as the Senate.</p> <p>Fiscal effect: Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>EDUCD42 Power plant valuation adjustment</p> <p>Section: 265.310</p> <p>Requires ODE to make an additional payment to school districts that have at least one power plant in their territory and that experience both at least a 10% decrease in public utility tangible personal property (PUTPP) value and an overall negative change in PUTPP subject to taxation between either: (1) tax year (TY) 2017 and the preceding tax year (e.g., TY 2023, for purposes of the FY 2024 payment); or (2) the preceding tax year and the second preceding tax year (e.g., between TY 2022 and TY 2023, for purposes of the FY 2024 payment).</p> <p>Calculates the payment for an eligible district generally based on a recomputation of the district’s FY 2019 foundation aid using the preceding year’s total taxable valuation (instead of the three-year average valuation used to determine funding for FY 2019) and the change in local property taxes between TY 2017 and the preceding tax year.</p> <p>Requires ODE to make payments for FY 2024 in June 2024, and payments for FY 2025 in June 2025.</p> <p>Fiscal effect: The bill earmarks \$7 million in each fiscal year for the payments from GRF ALI 200550, Foundation Funding - All Students (see EDUCD35).</p>	<p>Section: 265.310</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>Section: 265.310</p> <p>Same as the Executive, but refers to DEW (see EDUCD137).</p> <p>Same as the Executive.</p> <p>Same as the Executive, but refers to DEW (see EDUCD137).</p> <p>Fiscal effect: Same as the Executive.</p>	<p>Section: 265.310</p> <p>Same as the Senate.</p> <p>Same as the Executive.</p> <p>Same as the Senate.</p> <p>Fiscal effect: Same as the Executive.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
-----------	--------------------	---------------------	-------------------------------------

EDUCD175 School funding computation based on corrected data

<p>No provision.</p>	<p>No provision.</p>	<p>Section: 265.560 Allows a county auditor to submit, within 15 days after the provision's effective date, certain corrected school district property tax information for the 2021 tax year, and requires DEW to use that information to compute state foundation aid for the district. Prohibits such a correction from affecting any property taxes charged and payable for the 2021 tax year. Fiscal effect: Depends on the circumstances of the corrections.</p>	<p>Section: 265.560 Same as the Senate. Fiscal effect: Same as the Senate.</p>
----------------------	----------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------

Other Education Provisions

EDUCD174 Career-technical cooperative education districts

<p>No provision.</p>	<p>No provision.</p>	<p>R.C. 3313.831, 5705.2114, 5705.01 Permits two or more city, local, or exempted village school districts to enter into an agreement creating a career-technical cooperative education district for the purposes of funding the career-technical education of students enrolled in those school districts in grades 7-12.</p>	<p>R.C. 3313.831, 5705.2114, 5705.01 Same as the Senate, but limits eligibility to create a career-technical cooperative education district to two or more member districts of the same compact career-technical education provider that exists on the provision's effective date and delays when a career-technical cooperative education district may begin to be created to July 1, 2024.</p>
----------------------	----------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	No provision.	Requires an education district to be governed by a board of directors composed of the superintendents of member districts, who are prohibited from receiving compensation, but may receive reimbursement from the education district's special fund for reasonable and necessary expenses they incur while performing their duties for the district.	Same as the Senate.
No provision.	No provision.	Requires the education district's agreement to contain certain specified information with respect to the board of directors, the education district's fiscal officer, and the permanent location of the board's offices and meeting place; services and transportation that will be provided for students served by the education district; and a district's dissolution. Permits the agreement to specify how member districts contribute funding to the education district.	Same as the Senate.
No provision.	No provision.	Requires the board of directors to provide for the hiring of employees and to contract with one or more entities, including a school district that is a party to the agreement, an educational service center, or a state institution of higher education to provide career-technical education services.	Same as the Senate.
No provision.	No provision.	Requires the prosecuting attorney of the most populous county containing a member district to be the legal advisor of the board of directors and to perform other prescribed legal duties regarding the education district.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	No provision.	Requires a board of directors to procure liability insurance policies that meet prescribed requirements.	Same as the Senate.
No provision.	No provision.	Requires an education district to be considered a compact career-technical education provider for the purposes of state education law.	Same as the Senate.
No provision.	No provision.	Specifies that the career-technical cooperative education district is the lead district to provide primary career-technical education leadership within the member districts.	Same as the Senate.
No provision.	No provision.	Requires DEW to compute and make payments directly to an education district in the same manner as funds calculated for a lead district of a career-technical planning district under continuing law.	Same as the Senate.
No provision.	No provision.	Authorizes an education district to levy property taxes in the district of up to 3 mills. Fiscal effect: Permissive.	Same as the Senate. Fiscal effect: Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
FCCCD14 Jail facility construction funding	R.C. 342., 5705.234		
No provision.	Creates a financing system for the state to aid counties in constructing or renovating county jail facilities.	No provision.	No provision.
No provision.	Requires TAX biennially to rank all counties, after which OFCC invites certain low ranking counties to apply and conducts an on-site assessment of existing jail facilities to determine need.	No provision.	No provision.
No provision.	Requires OFCC to approve a project only if the project conforms to DRC standards and keeps with the county's needs as determined by the assessment, and the county can prove it can generate adequate revenue to fund the county's share of the basic project cost, and its operations and maintenance.	No provision.	No provision.
No provision.	Specifies the means by which a county may generate revenue for its share of the project cost, and prohibits counties from submitting, as evidence of adequate funding, any proposal to rent any portion of the jail facility to other political subdivisions.	No provision.	No provision.
No provision.	Sets a county's share at 1% of the basic project cost times the percentile in which the county ranks according to OFCC's funding formula, with a cap at 75%. Requires the Controlling Board to approve or reject OFCC's determination, the amount of the state's share of the basic project cost, and the amount of the state's share to be encumbered in the current fiscal year.	No provision.	No provision.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	Prohibits the Controlling Board from approving a project if the county had a project approved in the last 20 years, unless the county demonstrates an exceptional increase in need.	No provision.	No provision.
No provision.	Requires, if the county has met its share of the basic project cost, OFCC to enter an agreement with the board of county commissioners or the multicounty jail facilities construction commission (MCJFC), and specifies its terms.	No provision.	No provision.
No provision.	Requires the board of county commissioners or MCJFC, after entering the agreement, and if applicable, to issue bonds or notes in anticipation of the agreement.	No provision.	No provision.
No provision.	Requires the board or MCJFC to employ a qualified professional to prepare data the board or MCJFC, and OFCC consider necessary for the project.	No provision.	No provision.
No provision.	Requires, if the proposed facility is located within one mile of a state route or highway, the plans also be approved by the ODOT Director.	No provision.	No provision.
No provision.	Requires the board or MCJFC to advertise for construction bids using competitive bidding and award the lowest responsible and responsive bidder within 60 days of advertising, and requires that bidder to accept the contract within 10 days of the award.	No provision.	No provision.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	Allows the board or MCJFC to reject all bids and readvertise, with OFCC permission.	No provision.	No provision.
No provision.	Requires OFCC to determine the amount of appropriations to be encumbered for any project, based on its estimated construction schedule for that year.	No provision.	No provision.
No provision.	Requires OFCC to grant ongoing projects priority for state funds over projects seeking initial state funding.	No provision.	No provision.
No provision.	Requires the county auditor to disburse county project construction funds upon the approval of OFCC, which then must issue vouchers against the fund as required.	No provision.	No provision.
No provision.	Allows the board of county commissioners to use all or part of the fund's investment earnings that are attributable to the county's contribution to pay the cost of jail facilities, which are not part of the basic project cost.	No provision.	No provision.
No provision.	Requires, after project completion, any remaining investment earnings to be retained in the county construction fund or transferred to a project maintenance fund, the county's permanent improvement fund, or OFCC, as appropriate.	No provision.	No provision.
No provision.	Permits multiple counties to form a MCJFC, approved by OFCC, and build a multi-county jail facility.	No provision.	No provision.
No provision.	Provides that if the voters of one of the counties in a MCJFC fail to approve the funds for that county's portion, the other contracting counties are not obliged to pay it.	No provision.	No provision.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
No provision.	Creates the Jail Facility Building Fund in the state treasury.	No provision.	No provision.
No provision.	States that OFCC has an interest in real property purchased with moneys in the county's project construction fund until obligations are no longer outstanding.	No provision.	No provision.
No provision.	Requires OFCC to issue a certificate of completion upon project completion, and certification that the project meets the state's minimum standards.	No provision.	No provision.
No provision.	Establishes the corrective action program to provide funding for the correction of defective or omitted work.	No provision.	No provision.
	<p>Fiscal effect: The fiscal impact will depend on how much money is transferred or appropriated to the Jail Facility Building Fund by the General Assembly and any grants, gifts, or contributions received by OFCC. Counties receiving a minimum of 25% state funding through the jail construction funding process could save between \$2.3 million and \$6.9 million for the construction of a 100-bed facility. A portion of moneys appropriated from the fund may be used to cover costs incurred by OFCC to evaluate county needs, manage projects, and to perform and manage needs assessments, all of which may require additional resources, staff, or both. The bill authorizes counties, with voter approval, to levy property taxes for jail operation and debt service on bonds for jail construction.</p>		

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
GOVCD3 Electronic notification, meeting, and data storage law changes			
Section: 130.20, 130.21 to 130.28; numerous R.C. sections	Section: 130.20, 130.21 to 130.28; numerous R.C. sections	Section: 130.20, 130.21 to 130.28; numerous R.C. sections	Section: 130.20, 130.21 to 130.28; numerous R.C. sections
<p>Implements a 2020 initiative of the Common Sense Initiative to make changes throughout the Revised Code to partly reflect the advancements in technology related to notifications, meetings, data storage, and certain other government functions. (For more detailed analysis of these changes, please see the Electronic Notification and Meetings section (pages 311-338) of the LSC Bill Analysis for H.B. 33.)</p>	<p>Same as the Executive.</p>	<p>Same as the Executive, with technical changes.</p>	<p>Same as the Senate.</p>
<p>Makes specific changes, including removal of obsolete provisions, to facilitate the use of electronic communications, including websites, in the daily operations for the following entities: CAC, COM, DODD, ODE, Ohio EPA, INS, ODJFS, ODPS, PUCO, TAX, ODOT, and ODWIS.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive, with technical changes.</p>	<p>Same as the Senate.</p>
<p>Modifies the type of communication media through which a required notice of events or services may be made by generally adding the option of electronic, including email, delivery or mail delivery by a commercial/common carrier and removing the outdated telegraph method for the following entities: CEB, CAC, COM, ODE, Ohio EPA, ODJFS, ODM, ODNR, PUCO, DRC, ODWIS, and municipalities.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive, with technical changes.</p>	<p>Same as the Senate.</p>

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
<p>Permits meeting via electronic means, instead of in-person meetings, on specified matters provided that the meetings still allow for interactive public attendance for the following entities: Ohio Advisory Council for the Aging, Internet- or computer-based community schools, school districts or other public schools, ODPS-Register of Motor Vehicles, counties, townships, and municipalities.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive, with technical changes.</p>	<p>Same as the Senate.</p>
<p>Permits or requires the establishment of electronic means of submission for such services as licensure, approvals, and other by the following entities: ODNR’s Division of Oil and Gas Resources Management, school districts, ODE, solid waste management districts, and courts of record.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive, with technical changes.</p>	<p>Same as the Senate.</p>
<p>Modifies or removes references related to creating or retaining stenographic records of certain proceedings for the following entities: COM, ODNR, ODE, school districts, Ohio EPA, and ODWIS.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive, with technical changes.</p>	<p>Same as the Senate.</p>
<p>Fiscal effect: TAX has estimated savings of approximately \$3.4 million per year for the agency. Ohio EPA has estimated annual savings of over \$750,000. Other affected state agencies will also likely realize some administrative cost savings as will affected local governments.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Senate.</p>

Executive

As Passed By House

As Passed By Senate

As Reported By Conference Committee

Section: 383.10

Section: 383.10

Section: 383.10

No provision.

Requires DRC: (1) to use Fund 5ZQ0 ALI 501505, Local Jail Grants, to provide grants for county jail construction and renovation projects, and (2) to accept and review applications and designate the projects involving the construction and renovation of county jails in the same manner as DRC administers funds appropriated for the same purpose from the Adult Correctional Building Fund. Permits DRC to consider applications for the reimbursement of county jail construction and renovation project expenditures that were incurred on or after July 1, 2021.

Replaces the House provision with one that: (1) requires the appropriation to be used for construction and renovation of county jails, (2) requires DRC to designate the projects involving the construction and renovation of county jails, (3) permits DRC to review and approve the renovation and construction of projects for which funds are provided, (4) requires DRC to adopt guidelines to accept and review applications and designate projects, and (5) requires DRC to prioritize applications and projects based on certain specified criteria.

Same as the House, but (1) removes provisions that (a) require DRC to accept and review applications and designate the projects involving the construction and renovation of county jails in the same manner as DRC administers funds appropriated for the same purpose from the Adult Correctional Building Fund, and (b) permit DRC to consider applications for the reimbursement of county jail construction and renovation project expenditures that were incurred on or after July 1, 2021, and (2) adds provisions that (a) create a funding formula, using property tax and sales tax data, by which the neediest counties may receive state assistance in constructing or renovating jail facilities, in which TAX conducts a financial ranking of all counties, (b) require DRC, upon receiving the final rankings, to select a number of counties among the lowest ranking counties and invite the selected counties to apply assistance, (c) require DRC, upon the application of a county so invited, to proceed with a needs assessment, (d) permit DRC to approve a project only if the project conforms to existing jail facilities standards and keeps with the needs of the county as determined by the needs assessment, (e) specify that a county's portion of the basic project cost is to be 1% of the basic project cost times the percentile in which the county ranks according to the funding formula, (f) prohibit a county's or counties' share of the basic project cost from being above 75%, and (g) require DRC to award the funds to selected counties no later than July 1, 2024.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TOSCD6 Homeownership Savings Linked Deposit Program	R.C. 135.98, 135.63, 135.78, 135.981, 135.982, 135.983, 135.984, 135.985, 135.986, 1733.04, and 1733.24	R.C. 135.70, 135.701, 135.702, 135.703, 135.704, 135.705, 135.71, 135.78, 1733.04, 1733.24	R.C. 135.70, 135.701, 135.702, 135.703, 135.704, 135.705, 135.71, 135.78, 1733.04, 1733.24
No provision.	Creates the Homeownership Savings Linked Deposit Program administered by the Treasurer of State. Authorizes eligible participants to receive above-market interest rates on savings accounts with financial institutions participating in the program for the purpose of down payment and closing costs associated with the future purchase of a primary residence.	Same as the House.	Same as the House.
No provision.	Allows a credit union to participate in the Homeownership Savings Linked Deposit Program.	Same as the House.	Same as the House.
No provision.	No provision.	Requires the Treasurer and the Tax Commissioner to issue a report regarding the efficacy of the Homeownership Savings Linked Deposit program, including specified information, and deliver a copy of such report to the Governor, the Speaker of the House of Representatives, and the President of the Senate by January 31, 2027.	Same as the Senate.
	Fiscal effect: TOS may realize an increase in administrative costs to implement the new linked deposit program.	Fiscal effect: Same as the House, but may increase the Treasurer's and the Tax Commissioner's administrative costs to produce the required report.	Fiscal effect: Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TOSCD22 Payments related to motor vehicles		R.C. 1548.06, 4505.06, 4509.101, 4509.45, 4509.62, 4509.63, 4509.65, and 4509.67	R.C. 1548.06, 4505.06, 4509.101, 4509.45, 4509.62, 4509.63, 4509.65, and 4509.67
No provision.	No provision.	Transfers from the Treasurer to the Registrar of Motor Vehicles: 1) the responsibility to receive sales and use taxes from the sale of motor vehicles, off-highway motorcycles, and all-purpose vehicles that are collected by each clerk of courts, and 2) the associated requirement to remit those taxes to the Tax Commissioner.	Same as the Senate.
No provision.	No provision.	Transfers from the Treasurer to the Registrar the responsibility for receiving monetary deposits to maintain financial responsibility for a motor vehicle.	Same as the Senate.
No provision.	No provision.	Establishes the Financial Responsibility Custodial Fund in which the money must be deposited.	Same as the Senate.
No provision.	No provision.	Makes conforming changes to allow the Registrar, rather than the Treasurer, to return deposits in certain circumstances, such as when a depositor has died.	Same as the Senate.
No provision.	No provision.	Eliminates the option to deposit government bonds to maintain financial responsibility for a motor vehicle.	Same as the Senate.
		Fiscal effect: May increase the Registrar of Motor Vehicles' administrative costs and decrease the Treasurer's administrative costs.	Fiscal effect: Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
TOSCD21 Administration of certain state taxes		<p>R.C. 5725.17, 1548.06, 5725.22, 5727.25, 5727.31, 5727.311, 5727.42, 5727.47, 5727.53, 5727.81, 5727.811, 5727.82, 5727.83, 5733.022, 5735.03, 5735.062, 5739.031, 5739.032, 5739.07, 5743.05, 5743.051, 5743.15, 5745.03, 5745.04, 5745.041, 5747.059, 5747.07, 5747.072, 5747.42, 5747.44, 5747.451, 5815.26, and 5815.37</p>	<p>R.C. 5725.17, 1548.06, 5725.22, 5727.25, 5727.31, 5727.311, 5727.42, 5727.47, 5727.53, 5727.81, 5727.811, 5727.82, 5727.83, 5733.022, 5735.03, 5735.062, 5739.031, 5739.032, 5739.07, 5743.05, 5743.051, 5743.15, 5745.03, 5745.04, 5745.041, 5747.059, 5747.07, 5747.072, 5747.42, 5747.44, 5747.451, 5815.26, and 5815.37</p>
No provision.	No provision.	Requires the Tax Commissioner, rather than the Treasurer, to collect most taxes required to be paid electronically.	Same as the Senate.
No provision.	No provision.	Provides that, when required, such taxes must be paid "electronically," rather than "by electronic funds transfer."	Same as the Senate.
No provision.	No provision.	Transfers from the Treasurer to the Tax Commissioner the responsibility to receive sales and use taxes from the sale of watercraft and outboard motors that are collected by each clerk of courts.	Same as the Senate.
No provision.	No provision.	Makes various other changes related to the Treasurer's involvement with state tax administration.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Reported By Conference Committee
		<p>Fiscal effect: May increase the Department of Taxation’s administrative costs and decrease the Treasurer’s administrative costs. The change to where county clerks of courts must remit sales tax collections may require a change to automated processes, with associated costs for counties.</p>	<p>Fiscal effect: Same as the Senate.</p>