

Executive

**RDFCD7 Local Government Fund additional revenue share**

**R.C. 131.51, Section 387.20**

Amends codified law to increase the share of GRF tax revenue in the preceding month credited to the Local Government Fund (LGF, Fund 7069) from 1.66% to 1.7%.

Requires in uncodified law that 1.7% of tax revenue credited to the GRF during the preceding month be credited to the LGF in FY 2024 and FY 2025.

**Fiscal effect: The Executive estimates additional transfers from the GRF to Fund 7069 of \$12.0 million in FY 2024 and \$12.6 million in FY 2025.**

**RDFCD8 Public Library Fund additional revenue share**

**R.C. 131.51, Section 387.20**

Amends codified law to increase the share of GRF tax revenue in the preceding month credited to the Public Library Fund (PLF, Fund 7065) from 1.66% to 1.7%.

Requires in uncodified law that 1.7% of tax revenue credited to the GRF during the preceding month be credited to the PLF in FY 2024 and FY 2025.

**Fiscal effect: The Executive estimates additional transfers from the GRF to Fund 7065 of \$12.0 million in FY 2024 and \$12.6 million in FY 2025.**

**RDFCD1 State Revenue Distributions additional appropriations**

**Section: 387.20**

Requires all ALIs included in the State Revenue Distribution appropriation table to be used for the purpose of administering and distributing the designated revenue distribution funds according to the Revised Code. Appropriates any additional amounts that are determined to be necessary for this purpose.

**RDFCD2 GRF Transfers**

**Section: 387.20**

Allows the OBM Director, in each fiscal year, to: (1) transfer from the GRF to the Local Government Tangible Property Tax Replacement Fund (Fund 7081) and the School District Tangible Property Tax Replacement Fund (Fund 7047), cash amounts necessary to reimburse local taxing units and school districts for certain TPP tax losses, and (2) make temporary transfers from the GRF to ensure sufficient balances in Fund 7081 and Fund 7047 and to replenish the GRF for such transfers.

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**RDFCD3 Property tax reimbursement - Education****Section: 387.20**

Requires GRF ALI 200903, Property Tax Reimbursement - Education, to be used for paying the state's costs incurred because of the property tax rollback, the homestead exemption, and certain other property tax exemptions. Requires ODE, in cooperation with TAX, to distribute these funds directly to the appropriate school districts. Appropriates any additional sums that may be needed to make these payments. Requires each school district to distribute these payments among the proper funds as if they had been paid as real or tangible personal property taxes. Requires payments for the costs of administration to be paid to the county treasurer and county auditor for the subsequent distribution to the appropriate school districts as prescribed by law.

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**RDFCD4 Homestead exemption, property tax rollback****Section: 387.20**

Requires GRF ALI 110908, Property Tax Reimbursement - Local Government, to be used for paying the state's costs incurred due to the homestead exemption, the manufactured home property tax rollback, and the property tax rollback. Requires the Tax Commissioner to distribute these funds directly to the appropriate local taxing districts, except for school districts. Requires each local taxing district to distribute the amount received among the proper funds as if it had been paid as real property taxes. Appropriates any additional sums that may be needed to make these payments. Requires payments for the costs of administration to be paid to the county treasurer and county auditor for the subsequent redistribution to the appropriate local taxing districts as prescribed by law.

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**RDFCD5 Municipal income tax****Section: 387.20**

Requires Fund 7095 ALI 110995, Municipal Income Tax, to be used to distribute the municipal income taxes collected at the state level back to municipal corporations. Appropriates additional amounts that are needed to make such payments.

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**RDFCD6 Municipal net profit tax fund****Section: 387.20**

Requires Fund 5VR0 ALI 110902, Municipal Net Profit Tax, be used to distribute the municipal net profit taxes collected at the state level back to municipal corporations. Appropriates additional amounts determined to be necessary to make such payments.

Requires the Tax Commissioner to certify to the OBM Director the additional cash amount needed in the Municipal Net Profit Tax Fund (Fund 5VR0) to meet the Fund's monthly distribution obligations, including a plan identifying the funds, including the GRF, from which cash may be transferred and a proposed repayment schedule to funds for any cash so transferred. Authorizes the OBM Director to transfer the cash to Fund 5VR0 in accordance with the plan or as otherwise determined by the Director, and permits the Director to transfer cash from Fund 5VR0 to reimburse the funds from which cash was transferred.