

General Revenue Fund

GRF 110321 Operating Expenses

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------------|
| \$67,319,604 | \$70,046,053 | \$63,639,063 | \$60,671,411 | \$69,375,576 | \$70,440,382 |
| | 4.1% | -9.1% | -4.7% | 14.3% | 1.5% |

Source: General Revenue Fund

Legal Basis: ORC 5703; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item pays for personal service, maintenance, and equipment expenses of the Department of Taxation that are not offset by other specific revenue sources.

GRF 110404 Tobacco Settlement Enforcement

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$166,053 | \$161,020 | \$118,933 | \$164,193 | \$153,766 | \$167,567 |
| | -3.0% | -26.1% | 38.1% | -6.4% | 9.0% |

Source: General Revenue Fund

Legal Basis: Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A. (originally established under Section 405.10 of Am. Sub. H.B. 119 of the 127th G.A.)

Purpose: This line item is used to pay costs incurred by the Department of Taxation to enforce cigarette tax laws. The Department of Taxation also provides assistance to the Attorney General's office on non-compliance and enforcement of the Tobacco Master Settlement Agreement.

GRF 110901 Property Tax Allocation - Taxation

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$633,014,486 | \$636,142,965 | \$642,920,529 | \$645,272,431 | \$0 | \$0 |
| | 0.5% | 1.1% | 0.4% | -100% | N/A |

Source: General Revenue Fund

Legal Basis: Discontinued line item (ORC 319.302 and 323.151 through 323.157; Section 395.10 of Am. Sub. H.B. 59 of the 130th G.A.)

Purpose: This line item was used to reimburse local governments other than school districts for losses incurred as a result of the 10% and 2.5% rollback reductions in real and manufactured home property taxes and as a result of the homestead exemption reductions in taxes. Beginning in FY 2016, these programs are reimbursed through GRF line item 110908, Property Tax Reimbursement - Local Government in the State Revenue Distributions (RDF) section.

Department of Taxation

Dedicated Purpose Fund Group

2250 110626 Enforcement

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$0 | \$136,547 | \$0 | \$0 | \$0 | \$0 |
| | N/A | -100% | N/A | N/A | N/A |

Source: Dedicated Purpose Fund Group: Revenues from settlements through the court systems distributed to the Department of Taxation's Enforcement Division as a result of forfeitures

Legal Basis: As needed line item; ORC 2981.13

Purpose: All moneys in the fund are used by the Department of Taxation for law enforcement purposes as specified in ORC 2981.13.

2280 110628 CAT Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------------|
| \$12,632,996 | \$12,122,598 | \$14,095,020 | \$15,539,153 | \$14,114,799 | \$16,696,584 |
| | -4.0% | 16.3% | 10.2% | -9.2% | 18.3% |

Source: Dedicated Purpose Fund Group: 0.85% administrative fee on commercial activity tax (CAT) collections and CAT registration fees

Legal Basis: ORC 5751.02 and 5751.04; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item provides funding to defray costs of administering the Commercial Activity Tax. Effective FY 2016, the line item name was changed from Revenue Enhancement to CAT Administration.

4330 110602 Municipal Data Exchange Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$181,433 | \$170,544 | \$78,437 | \$97,346 | \$158,549 | \$178,156 |
| | -6.0% | -54.0% | 24.1% | 62.9% | 12.4% |

Source: Dedicated Purpose Fund Group: Fees charged to local governments for tax-related computer services and data

Legal Basis: ORC 5703.41 and 5747.18; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A. (originally established by Controlling Board in 1972)

Purpose: The Department provides computer listings of the names and addresses of taxpayers in local taxing districts (but does not share financial information on taxpayers). The fees for this service are established by the Department, based on the time spent by their computer personnel and the costs involved in producing the lists. Revenues are also used to maintain and replace computer equipment and for computer programming for this purpose.

Department of Taxation

4350 110607 Local Tax Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------------|
| \$17,400,718 | \$17,027,171 | \$20,647,600 | \$18,449,942 | \$18,984,744 | \$19,829,965 |
| | -2.1% | 21.3% | -10.6% | 2.9% | 4.5% |

Source: Dedicated Purpose Fund Group: 1.0% of the proceeds from county permissive sales and use taxes and regional transit authority sales and use taxes

Legal Basis: ORC 5739.21 and 5741.03; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item pays Department of Taxation costs of collecting and administering county sales and use taxes and regional transit authority sales and use taxes.

4360 110608 Motor Vehicle Audit Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------------|
| \$1,021,300 | \$919,492 | \$717,882 | \$856,456 | \$1,597,125 | \$1,523,113 |
| | -10.0% | -21.9% | 19.3% | 86.5% | -4.6% |

Source: Dedicated Purpose Fund Group: \$0.25 charge levied for every motor vehicle certificate of title issued

Legal Basis: ORC 4505.09; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: Funds from this line item are used by the Tax Commissioner to investigate sales and use tax returns filed for person to person motor vehicle sales, to enforce payment of sales and use taxes owed.

4370 110606 Income Tax Refund Contribution Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$20,000 | \$1,351 | \$39,179 | \$38,800 | \$38,280 | \$38,800 |
| | -93.2% | 2,801.1% | -1.0% | -1.3% | 1.4% |

Source: Dedicated Purpose Fund Group: Up to 2.5% of the total amount contributed under the natural areas and preserves, nongame and endangered wildlife, military injury relief, Ohio Historical Society, breast and cervical cancer, and wishes for sick children checkoffs on the personal income tax return

Legal Basis: ORC 5747.113; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A. (originally established by Am. Sub. H.B. 361 of the 113th G.A.)

Purpose: The Department of Taxation's costs of administering the income tax contribution system are paid from this line item. The newest checkoff, for contributions to the Wishes for Sick Children Income Tax Contribution Fund, was created by Am. Sub. H.B. 64 of the 131st G.A.

Department of Taxation

4380 110609 School District Income Tax Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------------|
| \$4,907,413 | \$4,865,231 | \$5,178,722 | \$5,316,139 | \$4,812,044 | \$5,677,960 |
| | -0.9% | 6.4% | 2.7% | -9.5% | 18.0% |

Source: Dedicated Purpose Fund Group: 1.5% of school district income tax collections

Legal Basis: ORC 5747.03; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This fund is used to reimburse the Department of Taxation for expenses incurred in administering school district income taxes. Money remaining in the fund after such use is returned to the fund from which collections are distributed to school districts. The number of school districts with income taxes has grown, to 193 as of the third quarter of FY 2016.

4C60 110616 International Registration Plan Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$473,531 | \$346,601 | \$605,631 | \$524,048 | \$636,294 | \$705,869 |
| | -26.8% | 74.7% | -13.5% | 21.4% | 10.9% |

Source: Dedicated Purpose Fund Group: Distributions from the International Registration Plan Distribution Fund (Fund 7050), which receives revenues from truck and bus registration fees

Legal Basis: ORC 5703.12 and 4501.044; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: Department of Taxation costs for audits of persons who have registered motor vehicles under the International Registration Plan (IRP) are paid from this line item. Am. Sub. H.B. 831 of the 118th G.A. required the Registrar of Motor Vehicles in Ohio to apply for membership in the IRP. The highway use tax (axle-mile tax) and the various commercial vehicle registration taxes imposed under prior law were replaced with a system of registration fees based on gross vehicle weight and a three cents per gallon fuel use surcharge for vehicles subject to the IRP. The surcharge was reduced to two cents in 2004 and eliminated in 2005.

Department of Taxation

4R60 110610 Tire Tax Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$238,129 | \$129,648 | \$213,845 | \$154,386 | \$191,377 | \$255,836 |
| | -45.6% | 64.9% | -27.8% | 24.0% | 33.7% |

Source: Dedicated Purpose Fund Group: 2.0% of the \$1 tire tax.

Legal Basis: ORC 3734.901 and 3734.9010; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: The Department of Taxation uses its share of the tax for administration of the tire tax. The rest goes to the Scrap Tire Management Fund used by the Ohio EPA and the Soil and Water Conservation District Assistance Fund used by the Department of Natural Resources.

5AP0 110632 Discovery Project

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$3,548,653 | \$2,121,914 | \$1,823,510 | \$0 | \$0 | \$0 |
| | -40.2% | -14.1% | -100% | N/A | N/A |

Source: Dedicated Purpose Fund Group: Transfer from the GRF

Legal Basis: Discontinued line item (originally established by Am. Sub. H.B. 562 of the 127th G.A.)

Purpose: The Department of Taxation's costs associated with the Discovery Project were paid from this fund. These costs are now paid from GRF line item 110321. The Discovery Project uses a data warehouse to improve discovery of tax non-filers and non-compliance with tax laws.

5BP0 110639 Wireless 9-1-1 Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$0 | \$0 | \$40,817 | \$203,573 | \$246,094 | \$298,794 |
| | N/A | N/A | 398.7% | 20.9% | 21.4% |

Source: Dedicated Purpose Fund Group: 1.0% of receipts from 25-cent per month wireless 9-1-1 charges

Legal Basis: ORC 128.54; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A. (originally established by Am. Sub. H.B. 472 of the 129th G.A.)

Purpose: Money in the fund is for use by the Tax Commissioner to defray the costs of collecting wireless 9-1-1 charges.

Department of Taxation

5BW0 110630 Tax Amnesty Promotion and Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$701,206 | \$658,973 | \$0 | \$0 | \$0 | \$0 |
| | -6.0% | -100% | N/A | N/A | N/A |

Source: Dedicated Purpose Fund Group: Revenue transfer from the GRF

Legal Basis: As needed line item (last established in sections 403.10, 403.20, and 757.40 of Am. Sub. H.B. 153 of the 129th G.A.)

Purpose: Funds were used for promotion and administration of tax amnesty programs conducted in 2012 and previously in 2006.

5JM0 110637 Casino Tax Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$75,000 |
| | N/A | N/A | N/A | N/A | N/A |

Source: Dedicated Purpose Fund Group: 1% of the 3% of casino tax receipts transferred to the Casino Control Commission Fund in July, October, January, and April

Legal Basis: ORC 5753.03; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: Money in the fund is used to defray the cost of administering the casino tax.

5MN0 110638 STARS Development and Implementation

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------------|
| \$0 | \$0 | \$4,540,095 | \$2,169,081 | \$3,728,789 | \$3,000,000 |
| | N/A | N/A | -52.2% | 71.9% | -19.5% |

Source: Dedicated Purpose Fund Group: Transfer of cash authorized by the budget act from six funds used by the Department of Taxation for administrative costs.

Legal Basis: Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: Money in the fund is to be used to pay costs of development and implementation of the Department's State Tax Accounting and Revenue System (STARS). Transfers into Fund 5MN0 are limited to \$6 million during the FY 2016-FY 2017 biennium.

Department of Taxation

5N50 110605 Municipal Income Tax Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$342,034 | \$87,468 | \$53,388 | \$7,560 | \$4,202 | \$150,000 |
| | -74.4% | -39.0% | -85.8% | -44.4% | 3,469.4% |

Source: Dedicated Purpose Fund Group: 1.5% of collections of the municipal income tax on electric light and local exchange telephone companies

Legal Basis: ORC 5745.03; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A. (originally established by Am. Sub. S.B. 287 of the 123rd G.A.)

Purpose: Money in this fund is used to cover the cost of administering the municipal income tax on electric light and local exchange telephone companies.

5N60 110618 Kilowatt Hour Tax Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$175,000 | \$68,937 | \$51,976 | \$21,416 | \$103,317 | \$100,000 |
| | -60.6% | -24.6% | -58.8% | 382.4% | -3.2% |

Source: Dedicated Purpose Fund Group: Annual fee of \$500 for each qualifying meter or location collected from large commercial or industrial firms that register with the Department of Taxation to pay the self-assessing purchasers' tax option of the kilowatt-hour tax

Legal Basis: ORC 5727.81; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A. (originally established by Am. Sub. S.B. 3 of the 123rd G.A.)

Purpose: This line item is used for the costs of administering the kilowatt hour tax.

5NY0 110643 Petroleum Activity Tax Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$0 | \$0 | \$0 | \$0 | \$884,938 | \$1,000,000 |
| | N/A | N/A | N/A | N/A | 13.0% |

Source: Dedicated Purpose Fund Group: 1% of the balance, net of refunds, in the Petroleum Activity Tax Fund from the tax levied at a rate of 0.65% on gross receipts of motor fuel suppliers

Legal Basis: ORC 5736.13; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to pay the costs of the Department of Taxation to administer the tax on gross receipts of motor fuel suppliers

Department of Taxation

5V70 110622 Motor Fuel Tax Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------------|
| \$3,788,087 | \$3,839,590 | \$2,874,152 | \$3,261,965 | \$5,117,253 | \$5,175,897 |
| | 1.4% | -25.1% | 13.5% | 56.9% | 1.1% |

Source: Dedicated Purpose Fund Group: 0.275% from motor fuel taxes collected net of refunds

Legal Basis: ORC 5735.053; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item pays for the administration of the motor fuel tax.

5V80 110623 Property Tax Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------------|
| \$10,606,455 | \$9,981,184 | \$10,393,909 | \$7,822,786 | \$9,152,983 | \$11,419,552 |
| | -5.9% | 4.1% | -24.7% | 17.0% | 24.8% |

Source: Dedicated Purpose Fund Group: 0.48% in FY 2011 and thereafter of the amount by which taxes charged on real property for the preceding tax year were reduced pursuant to ORC 319.302; 0.951% in FY 2011 and thereafter of the amount of taxes levied against public utility personal property for the preceding tax year

Legal Basis: ORC 5703.80; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: The Department's costs for administration of the public utility personal property tax and real property tax equalization are paid from this fund.

5W40 110625 Centralized Tax Filing and Payment

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$200,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | -100% | N/A | N/A | N/A | N/A |

Source: Dedicated Purpose Fund Group: GRF transfer of not more than \$400,000 in the biennium

Legal Basis: Discontinued line item (originally established by Section 104 of Am. Sub. H.B. 95 of the 125th G.A.)

Purpose: This money was used to pay for ongoing maintenance of the municipal tax electronic filing application operating on the Ohio Business Gateway electronic tax filing and payment system.

Department of Taxation

5W70 110627 Exempt Facility Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$50,000 | \$0 | \$60,440 | \$0 | \$41,000 | \$49,500 |
| | -100% | N/A | -100% | N/A | 20.7% |

Source: Dedicated Purpose Fund Group: An application fee of 0.5% of the total exempt facility project cost, not to exceed \$2,000 per facility, with half of the fee credited for use by the Department of Taxation

Legal Basis: ORC 5709.212; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to pay the Department of Taxation's costs for administering laws pertaining to issuance of certificates for tax exemption of the following types of facilities: air pollution control, energy conversion, noise pollution control, solid waste energy conversion, thermal efficiency improvement, and industrial water pollution control.

6390 110614 Cigarette Tax Enforcement

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------------|
| \$1,527,729 | \$958,435 | \$956,936 | \$1,167,437 | \$1,784,142 | \$1,797,944 |
| | -37.3% | -0.2% | 22.0% | 52.8% | 0.8% |

Source: Dedicated Purpose Fund Group: 100% of wholesale cigarette license tax revenue, 60% of retail cigarette license tax revenue, and \$25 fee to transfer wholesale dealer cigarette license to other place of business

Legal Basis: ORC 5743.15; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to defray the costs of enforcing cigarette tax laws.

6880 110615 Local Excise Tax Administration

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$575,518 | \$627,389 | \$352,829 | \$406,530 | \$719,965 | \$826,041 |
| | 9.0% | -43.8% | 15.2% | 77.1% | 14.7% |

Source: Dedicated Purpose Fund Group: 2% of Cuyahoga County excise tax collections on cigarettes and alcoholic beverages, net of refunds

Legal Basis: ORC 5743.024 and 4301.423; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: Cuyahoga County voters approved local option excise taxes on cigarettes, beer, wine, and mixed beverages beginning August 1, 1990. Revenue from these taxes is used to pay debt service on bonds issued for the construction of professional sports facilities. Part of the revenue from the tax on cigarettes goes to the regional arts and cultural district. The Department of Taxation's costs of administering the tax, including auditing and enforcement, are paid from this line item.

Department of Taxation

Fiduciary Fund Group

4250 110635 Tax Refunds

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|------------------------|-------------------------|
| \$1,581,196,812 | \$1,575,727,326 | \$2,083,547,994 | \$1,850,775,868 | \$2,193,085,954 | \$1,546,800,000 |
| | -0.3% | 32.2% | -11.2% | 18.5% | -29.5% |

Source: Fiduciary Fund Group: Money transferred from current receipts of the tax or fee for which the refund arose

Legal Basis: ORC 5703.052; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: Refunds for various overpaid taxes or fees are paid from this line item.

5CZ0 110631 Vendor's License Application

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$202,000 | \$281,400 | \$311,575 | \$337,100 | \$390,775 | \$340,000 |
| | 39.3% | 10.7% | 8.2% | 15.9% | -13.0% |

Source: Fiduciary Fund Group: \$25 vendor license registration fee for each place of business collected on behalf of counties

Legal Basis: ORC 5739.17; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A. (originally established in Am. Sub. H.B. 66 of the 126th General Assembly)

Purpose: The fund is used for deposits of vendor's license fees received by the Department of Taxation on behalf of county auditors. These fees are transmitted monthly from the fund to each county.

6420 110613 Ohio Political Party Distributions

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$307,250 | \$278,788 | \$269,558 | \$195,720 | \$147,388 | \$265,000 |
| | -9.3% | -3.3% | -27.4% | -24.7% | 79.8% |

Source: Fiduciary Fund Group: State income tax checkoff of \$1 on single returns and \$1 or \$2 on joint returns

Legal Basis: ORC 3517.16; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: Money is distributed to the Auditor of State to conduct audits of financial statements of the state committee of a political party eligible to receive public money, and of county committees of such a political party. Remaining money in the fund is distributed to qualified political parties. For each qualifying party, half of the distribution goes to the treasurer of the state executive committee of the party, and half goes to the treasurers of each county executive committee. Each county committee's share is determined by the ratio of the number of checkoffs in that county to the total statewide number of checkoffs.

Department of Taxation

7095 110995 Municipal Income Tax

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------------|
| \$12,399,943 | \$10,621,858 | \$7,995,077 | \$6,462,606 | \$15,468,730 | \$7,900,000 |
| | -14.3% | -24.7% | -19.2% | 139.4% | -48.9% |

Source: Fiduciary Fund Group: 98.5% of taxes collected by the state on behalf of local governments from electric companies and telephone and telecommunications companies subject to the municipal income tax

Legal Basis: ORC 5745.03; Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This fund is used to distribute taxes collected by the state from electric companies and telephone and telecommunications companies to the local governments to which these taxes are owed.

Holding Account Fund Group

R010 110611 Tax Distributions

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$15,000 | \$50,000 | \$125,000 | \$0 | \$155,000 | \$230,000 |
| | 233.3% | 150.0% | -100% | N/A | 48.4% |

Source: Holding Account Fund Group: Sales tax payments

Legal Basis: Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A. (originally established by Controlling Board in December 1985)

Purpose: This line item functions as a holding account for sales tax and excise tax payments when the proper disposition of the payment is uncertain. The line item also temporarily holds money from checks that include payment for more than one purpose, such as sales tax and employers' workers' compensation premiums. Disbursements from the fund vary greatly from year to year, depending on the volume of misdirected sales tax payments.

R011 110612 Miscellaneous Income Tax Receipts

| FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$0 | \$0 | \$0 | \$0 | \$300 | \$50,000 |
| | N/A | N/A | N/A | N/A | 16,566.7% |

Source: Holding Account Fund Group: Personal income tax payments

Legal Basis: Section 397.10 of Am. Sub. H.B. 64 of the 131st G.A. (originally established by Controlling Board in December 1985)

Purpose: This line item functions as a holding account for Ohio personal income tax payments when the proper disposition of the payment is uncertain.