

State Revenue Distributions

General Revenue Fund

GRF 110908 Property Tax Reimbursement - Local Government

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$639,424,796	\$639,376,468	\$638,363,304	\$637,065,656	\$642,160,000	\$647,960,000
% change	0.0%	-0.2%	-0.2%	0.8%	0.9%

Source: General Revenue Fund

Legal Basis: R.C. 319.302 and 323.151 through 323.157; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to reimburse local governments other than school districts for losses incurred as a result of the 10% and 2.5% rollbacks and the homestead exemption reductions in real and manufactured home property taxes. Only "qualifying levies" as defined in R.C. 319.302 are subject to the rollbacks. Qualifying levies are those (1) approved at an election held before September 29, 2013; or (2) within the ten-mill limitation; or (3) provided for by the charter of a municipal corporation that was levied on the tax list for tax year 2013; or (4) subsequent renewals of such levies; or (5) subsequent substitutes for such levies under section 5705.199 of the Revised Code. Qualifying levies do not include replacement levies under section 5705.192 of the Revised Code. Most levies qualified for rollbacks in tax year (TY) 2022.

Types of real property eligible for the 10% rollback include those used for farming; leasing property for farming; occupying, holding, or leasing property improved with one-, two-, or three-family dwellings (includes condominiums); or holding vacant land that the county auditor determines will be used for these purposes.

Owner-occupants of residential real property are eligible for an additional 2.5% tax reduction in qualifying levies for those primary residences.

The homestead exemption is a partial exemption from real property taxation, on up to \$25,000 of a home's market value for owner-occupants who are (1) age 65 or older, (2) permanently and totally disabled, or (3) surviving spouses age 59-64 of deceased persons who applied and qualified for the exemption. Starting in TY 2014 (TY 2015 for manufactured housing), eligibility for the homestead exemption is further limited to persons with incomes of \$30,000 or less, except that persons who previously received the exemption continue to be eligible to do so. The \$30,000 income cap rises with inflation. For certain disabled veterans and surviving spouses of public service officers killed in the line of duty, the partial exemption is on up to \$50,000 of the real property's market value, with no income test for eligibility. Both the \$25,000 and \$50,000 of market value are indexed for inflation starting in TY 2023 (TY 2024 for manufactured homes) under a provision of H.B. 33 of the 135th G.A. Total homestead exemption reimbursements have been declining since 2014.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering these local government subsidies in accordance with the Revised Code.

State Revenue Distributions

GRF	200903	Property Tax Reimbursement - Education				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Actual	Appropriations	Appropriations
	\$1,161,179,901	\$1,166,614,764	\$1,179,838,254	\$1,184,023,976	\$1,214,756,000	\$1,238,032,000
	% change	0.5%	1.1%	0.4%	2.6%	1.9%

Source: General Revenue Fund

Legal Basis: R.C. 319.302, 323.151 through 323.157, and 5705.2110; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to reimburse school districts for losses incurred as a result of the reductions in real property taxes from the 10% and 2.5% rollbacks and the homestead exemption. The preceding entry for GRF line item 110908, Property Tax Reimbursement - Local Government, includes additional program details. Line item 200903 may also be used to reimburse school districts for tax revenue lost from Class 2 real property and public utility tangible personal property as a result of passing a conversion levy. Section 387.20 of the main operating budget act continues to direct that line item 200903 be used to make such payments, required by R.C. 5705.2110(C), but no district passed a conversion levy during 2010-2014, the time period allowed by R.C. 5705.219(B). Section 265.270 of H.B. 33 authorizes excess appropriation in this line item (and other GRF line items) to be transferred to meet state formula aid obligations if the Director of Education and Workforce and the OBM Director determine that the transfers are necessary.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering these school district subsidies in accordance with the Revised Code.

Revenue Distribution Fund Group

5JG0 110633 Gross Casino Revenue Payments-County

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Actual	Appropriations	Appropriations
	\$140,591,435	\$112,189,518	\$170,429,950	\$172,380,607	\$179,057,966	\$183,534,415
	% change	-20.2%	51.9%	1.1%	3.9%	2.5%

Source: Revenue Distribution Fund Group: 51% of net receipts from the 33% tax on gross casino revenue

Legal Basis: R.C. 5753.03; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to make quarterly payments to all counties in proportion to population, as required by Section 6(C)(3)(a) of Article XV, Ohio Constitution.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

5JH0 110634 Gross Casino Revenue Payments- School Districts

FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Actual	Actual	Actual	Actual	Appropriations	Appropriations
\$95,984,803	\$73,865,624	\$109,371,202	\$113,128,353	\$114,908,119	\$117,780,822
% change	-23.0%	48.1%	3.4%	1.6%	2.5%

Source: Revenue Distribution Fund Group: 34% of net receipts from the 33% tax on gross casino revenue

Legal Basis: R.C. 5753.03 and 5753.11; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to make payments to school districts and other public schools in proportion to district and school student population, as required by Section 6(C)(3)(b) of Article XV, Ohio Constitution. The Department of Education and Workforce certifies student populations by county and by district and school to the Department of Taxation, which provides for payment to districts and schools twice a year, by January 31 and August 31.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

5JJ0 110636 Gross Casino Revenue - Host City

FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Actual	Actual	Actual	Actual	Appropriations	Appropriations
\$13,783,474	\$10,998,972	\$16,708,819	\$16,900,060	\$17,554,703	\$17,993,571
% change	-20.2%	51.9%	1.1%	3.9%	2.5%

Source: Revenue Distribution Fund Group: 5% of net receipts from the 33% tax on gross casino revenue

Legal Basis: R.C. 5753.03; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to make quarterly payments to the cities in which casino facilities are located, as required by Section 6(C)(3)(c) of Article XV, Ohio Constitution.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

7047 200902 Property Tax Replacement Phase Out-Education

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$132,343,761	\$107,117,742	\$84,516,161	\$67,964,348	\$60,386,576	\$53,927,487
% change	-19.1%	-21.1%	-19.6%	-11.1%	-10.7%

Source: Revenue Distribution Fund Group: From commercial activity tax receipts, amounts as needed to make required payments

Legal Basis: R.C. 5751.02 and 5709.92; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to make payments to school districts and joint vocational school districts (JVSDs) to replace the loss in school district tax revenues due to the phase-out of general business tangible personal property taxes and changes in the taxation of utilities. These replacement payments have been reduced over time under various phase-down mechanisms. Since FY 2018, fixed-rate operating levy replacement payments are reduced from the prior year's payment by an amount equal to 5/8 of one mill of a district's average total taxable property value for TY 2014, TY 2015, and TY 2016. Replacement payments based on emergency levies ended after FY 2022, while payments for permanent improvement levies ended after FY 2016. However, R.C. 5709.92 provides that a school district with a nuclear power plant in its territory is to receive the same payment amount in FY 2022 through FY 2026 as in FY 2017, increasing payments to two districts.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

7049 336900 Indigent Drivers Alcohol Treatment

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$731,341	\$2,011,310	\$1,282,254	\$1,042,793	\$1,800,000	\$1,800,000
% change	175.0%	-36.2%	-18.7%	72.6%	0.0%

Source: Revenue Distribution Fund Group: \$37.50 of the \$475 fee paid to the registrar of motor vehicles for reinstatement of a driver's license after it was suspended for operation of a vehicle while under the influence of alcohol or a controlled substance

Legal Basis: R.C. 4511.191; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used on an as-needed basis by the Department of Mental Health and Addiction Services to distribute money to local courts through county and municipal indigent drivers treatment funds, which pay the costs of alcohol and drug addiction treatment programs ordered by the courts for indigent persons. These local funds have other sources of revenue in addition to money received from Fund 7049.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

7050 762900 International Registration Plan Distribution

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$18,700,913	\$16,839,850	\$21,607,431	\$24,669,592	\$23,000,000	\$23,000,000
% change	-10.0%	28.3%	14.2%	-6.8%	0.0%

Source: Revenue Distribution Fund Group: Annual registration taxes based on gross vehicle weight for vehicles subject to the International Registration Plan (IRP)

Legal Basis: R.C. 4501.044; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: Distributions are made from Fund 7050 as follows: (1) to make payments to member states for portions of Ohio registration taxes that the states are eligible to receive because of the operation within their borders of apportionable vehicles that are registered in Ohio; (2) to the Public Safety - Highway Purposes Fund (Fund 5TM0); (3) to offset IRP audit costs of the Department of Taxation and operating costs of the Bureau of Motor Vehicles in administering the IRP; and (4) to local governments as compensation for lost revenue which would have been received under prior law.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

7051 762901 Auto Registration Distribution

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$300,336,611	\$358,966,480	\$355,528,732	\$352,598,910	\$365,000,000	\$372,000,000
% change	19.5%	-1.0%	-0.8%	3.5%	1.9%

Source: Revenue Distribution Fund Group: Annual motor vehicle license tax

Legal Basis: R.C. 4501.03; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: Money in Fund 7051, Auto Registration Distribution Fund, is returned by the Registrar of Motor Vehicles to the counties and districts of registration. Amounts returned to the counties and districts are used for the planning, construction, and maintenance of public highways and roads, and for other related activities.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

7060 110652 Gasoline Excise Tax Fund - Municipal

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$0	\$0	\$0	\$0	\$390,522,523	\$394,427,748
% change	N/A	N/A	N/A	N/A	1.0%

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: R.C. 5735.051 and 5735.27; Section 221.10 of H.B. 23 of the 135th G.A.

Purpose: This line item is used to distribute motor fuel excise tax revenue to municipalities. Uncodified law in the transportation budget act increases the amount appropriated, if needed. Prior to FY 2024, the distribution was made from Fund 7060 line item 110960 Gasoline Excise Tax Fund.

7060 110653 Gasoline Excise Tax Fund - Township

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$0	\$0	\$0	\$0	\$202,000,662	\$204,020,669
% change	N/A	N/A	N/A	N/A	1.0%

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: R.C. 5735.051 and 5735.27; Section 221.10 of H.B. 23 of the 135th G.A.

Purpose: This line item is used to distribute motor fuel excise tax revenue to townships. Uncodified law in the transportation budget act increases the amount appropriated, if needed. Prior to FY 2024, the distribution was made from Fund 7060 line item 110960 Gasoline Excise Tax Fund.

7060 110654 Gasoline Excise Tax Fund - County

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$0	\$0	\$0	\$0	\$336,676,815	\$340,043,583
% change	N/A	N/A	N/A	N/A	1.0%

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: R.C. 5735.051 and 5735.27; Section 221.10 of H.B. 23 of the 135th G.A.

Purpose: This line item is used to distribute motor fuel excise tax revenue to counties and the Ohio Turnpike and Infrastructure Commission. Uncodified law in the transportation budget act increases the amount appropriated, if needed. Prior to FY 2024, the distribution was made from Fund 7060 line item 110960 Gasoline Excise Tax Fund.

State Revenue Distributions

7060	110960	Gasoline Excise Tax				
FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Actual	Actual	Actual	Actual	Appropriations	Appropriations	
\$855,098,327	\$891,264,901	\$917,752,705	\$900,739,553	\$0	\$0	
% change	4.2%	3.0%	-1.9%	-100%	N/A	

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: Discontinued line item

Purpose: This line item was used to distribute money to municipal corporations, counties, and townships, to be used for a broad range of purposes related to public thoroughfares including planning, constructing, and maintaining public highways, streets, roads, and bridges, purchasing and installing traffic signs, markers, lights, and signals, and payment of bond obligations for road construction and improvements.

Beginning in FY 2024, distributions to municipal corporations, townships, and counties are made from line items 110652 Gasoline Excise Tax Fund - Municipal, 110653 Gasoline Excise Tax Fund - Township, and 110654 Gasoline Excise Tax Fund - County, respectively. Funding in 110654 Gasoline Excise Tax Fund - County may also be used for the Ohio Turnpike and Infrastructure Commission.

7065	110965	Public Library Fund				
FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Actual	Actual	Actual	Actual	Appropriations	Appropriations	
\$393,088,822	\$452,090,124	\$489,850,394	\$503,221,512	\$505,000,000	\$530,000,000	
% change	15.0%	8.4%	2.7%	0.4%	5.0%	

Source: Revenue Distribution Fund Group: 1.70% of total state GRF tax revenue; for accounting purposes, transfers to Fund 7065 are debited against receipts of the kilowatt-hour tax and the nonauto sales and use tax, at the discretion of the Director of Budget and Management.

Legal Basis: R.C. 131.51 and 5747.47; Sections 325.20, 387.10, and 387.20 of H.B. 33 of the 135th G.A.

Purpose: Public Library Fund money is distributed to counties, and county budget commissions determine the amounts to be given to individual libraries based on needs for building construction and improvements, operations, maintenance, and other expenses. In a few counties, a small amount of this money is allocated to municipal corporations. Also, from Fund 7065 in each fiscal year, about \$3.7 million is transferred to the OPLIN Technology Fund (Fund 4S40) and about \$1.3 million is transferred to the Library for the Blind Fund (Fund 5GB0).

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

7066	800966	Undivided Liquor Permits				
FY 2020		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Actual		Actual	Actual	Actual	Appropriations	Appropriations
\$10,476,360		\$7,206,834	\$18,347,132	\$19,133,012	\$14,600,000	\$14,600,000
% change		-31.2%	154.6%	4.3%	-23.7%	0.0%

Source: Revenue Distribution Fund Group: Liquor permit fees

Legal Basis: R.C. 4301.30; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item provides the appropriations necessary to pay liquor permit fee refunds as well as distribute the appropriate amount of liquor permit fee revenue back to the local taxing district where the permit was issued. The moneys deposited to the Undivided Liquor Permit Fund (Fund 7066) are distributed to the State Liquor Regulatory Fund (Fund 5LP0, 45%), the municipal corporations and townships in which the permitted premises are located (35%), and the Statewide Treatment and Prevention Fund (Fund 4750, 20%), which is used by the Department of Mental Health and Addiction Services to fund alcohol treatment and education efforts statewide.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

7069	110969	Local Government Fund			
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$393,646,531	\$451,474,951	\$482,613,419	\$495,065,723	\$505,000,000	\$530,000,000
% change	14.7%	6.9%	2.6%	2.0%	5.0%

Source: Revenue Distribution Fund Group: 1.70% of total state GRF tax revenue; for accounting purposes, transfers to Fund 7069 are debited against personal income tax receipts, at the discretion of the Director of Budget and Management

Legal Basis: R.C. 131.51, 5747.50, and 5747.501; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: The Local Government Fund (LGF) provides state aid to counties and municipalities. County undivided local government fund (CULGF) amounts are paid to counties and disbursed to local subdivisions to be used for current operating expenses of the county government, municipalities, townships, and special districts. Starting in FY 2024, no CULGF is to receive less than \$850,000, up from the smaller of \$750,000 or the amount received in FY 2013. Municipal corporations receive a smaller portion of the LGF as a direct payment from the Department of Taxation.

Starting in FY 2016, \$12 million each year that would have been paid directly to municipal corporations by the Department of Taxation was instead paid to CULGFs for distribution to townships (\$10 million) and small villages (those with populations under 1,000; \$2 million). This provision was incorporated in codified law, with effect starting in 2018.

Starting in FY 2020, the distribution of Local Government Fund payments made directly from the Department of Taxation to municipal corporations was changed in codified law. Each municipality's share of the distribution is based on the municipality's population, except that (1) cities with populations of more than 50,000 are capped at that number, so that they are each considered to have a population of only 50,000 for purposes of calculating their shares, and (2) villages with populations of less than 1,000 would not receive any share. Previously, each municipality's share was based on its share of the payments in 2006, which was based on relative income tax collections. Villages with populations under 1,000 receive LGF payments under a separate provision of law, as noted above.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

7081 110907 Property Tax Replacement Phase Out - Local Government

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$12,017,686	\$8,866,950	\$7,567,714	\$6,352,799	\$6,829,862	\$6,488,369
% change	-26.2%	-14.7%	-16.1%	7.5%	-5.0%

Source: Revenue Distribution Fund Group: From commercial activity tax receipts, amounts as needed to make required payments.

Legal Basis: R.C. 5751.02 and 5709.93; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to make payments to local taxing units other than school districts to compensate for losses from the phase-out of general business tangible personal property taxes and from reductions in 2001 in assessment rates on tangible property owned by electric and natural gas utilities. R.C. 5709.93 provides that a joint fire district with a nuclear power plant in its territory is to receive the same payment amount in FY 2022 through FY 2026 as in FY 2017, increasing payments to one district.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

7082 110982 Horse Racing Tax

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$47,445	\$3,621	\$28,433	\$33,670	\$50,000	\$50,000
% change	-92.4%	685.1%	18.4%	48.5%	0.0%

Source: Revenue Distribution Fund Group: Revenue from the tax on Ohio pari-mutuel wagering on races at Ohio county fairs

Legal Basis: R.C. 3769.08; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to distribute revenues to the agricultural societies of the counties in which the revenues originated.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

7083 700900 Ohio Fairs Fund

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$787,012	\$450,716	\$625,379	\$494,169	\$1,000,000	\$1,000,000
% change	-42.7%	38.8%	-21.0%	102.4%	0.0%

Source: Revenue Distribution Fund Group: 0.5% of pari-mutuel wagers on racing, or a lesser amount on a prorated basis if sufficient funds from the tax are not available, plus 0.25% of the amount of "exotic" racing wagers

Legal Basis: R.C. 3769.08, 3769.082, and 3769.087; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: Money from Fund 7083 is distributed annually as follows: (1) 12% of the fund balance is distributed to county agricultural societies and to independent agricultural societies that hold annual fairs, for general operations; (2) each county or independent agricultural society that conducts horse races at its annual fair receives \$4,000 to be used for purse money, and \$1,000 for racetrack maintenance and other expenses necessary for conducting horse races; and (3) the Ohio Expositions Commission receives \$120,000 to conduct stakes races. Any shortfall is to be prorated; any excess is to be distributed to agricultural societies conducting stakes races and to the Ohio Expositions Commission.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

Fiduciary Fund Group

4P80 001698 Cash Management Improvement Fund

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$4,263,058	\$1,986,098	\$123,513	\$1,024,533	\$1,000,000	\$1,000,000
% change	-53.4%	-93.8%	729.5%	-2.4%	0.0%

Source: Fiduciary Fund Group: Interest earnings of various state funds that draw federal money

Legal Basis: R.C. 131.37; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to pay interest earnings and refunds due to the federal government that the state must pay under the federal Cash Management Improvement Act of 1990. Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

State Revenue Distributions

5VR0 110902 Municipal Net Profit Tax

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$40,134,962	\$116,300,182	\$170,107,996	\$164,025,792	\$180,000,000	\$180,000,000
% change	189.8%	46.3%	-3.6%	9.7%	0.0%

Source: Fiduciary Fund Group: Revenue from municipal taxes on business income that are administered by the state

Legal Basis: R.C. 718.85; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to distribute revenue from the municipal tax on business income to the municipal corporations to which it is owed. Businesses may elect to have this tax administered either by the local municipalities or the state Department of Taxation on their behalf. Retention of 0.5% of collections by the Department for administrative expenses was repealed by H.B. 228 of the 134th G.A., codifying an Ohio Supreme Court decision invalidating the fee. Uncodified law provides for transfers from six other funds in FY 2024 and FY 2025 to meet any shortfalls of cash to meet obligations, if the Tax Commissioner and the Director of Budget and Management agree such transfers are needed.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

6080 001699 Investment Earnings

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$237,334,534	\$103,415,847	\$118,536,497	\$601,944,779	\$350,000,000	\$350,000,000
% change	-56.4%	14.6%	407.8%	-41.9%	0.0%

Source: Fiduciary Fund Group: Investment earnings from various state funds

Legal Basis: R.C. 113.09; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to pay investment earnings from the State Treasurer's investment pool to the funds that ultimately receive them, including the GRF, as apportioned by the Office of Budget and Management. Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

State Revenue Distributions

7001 110996 Horse Racing Tax Local Government Payments

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$166,554	\$153,056	\$156,936	\$121,720	\$200,000	\$200,000
% change	-8.1%	2.5%	-22.4%	64.3%	0.0%

Source: Fiduciary Fund Group: Tax on pari-mutuel wagering on horse races at commercial racetracks

Legal Basis: R.C. 3769.102 and 3769.28; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to pay to municipal corporations and townships where horse racing takes place the proceeds of a tax on pari-mutuel wagering on those races, excluding those at county fairs. The tax is levied at the rate of 0.1% of the total amount wagered if less than \$5 million, and 0.15% if wagering is \$5 million or more.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

7062 110962 Resort Area Excise Tax Distribution

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$1,267,318	\$1,072,920	\$1,962,888	\$2,447,378	\$2,164,084	\$2,164,084
% change	-15.3%	82.9%	24.7%	-11.6%	0.0%

Source: Fiduciary Fund Group: Municipal corporations and townships in which housing, employment, and facilities meet specified criteria may impose a resort area excise tax of up to 1.5% on gross receipts from general sales or intrastate transportation within the resort area. Three jurisdictions impose the tax, all at the rate of 1.5%: the villages of Kelley's Island and Put-in-Bay, and the township of Put-in-Bay.

Legal Basis: R.C. 5739.102; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used by the Tax Commissioner to distribute money from the resort area excise tax to each jurisdiction that levies the tax, within 45 days after the month of collection, minus 1% credited to the GRF for administration.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

State Revenue Distributions

7063 110963 Permissive Sales Tax Distribution

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$2,723,584,140	\$2,951,715,635	\$3,372,260,183	\$3,576,387,155	\$3,662,800,000	\$3,975,300,000
% change	8.4%	14.2%	6.1%	2.4%	8.5%

Source: Fiduciary Fund Group: County and transit authority permissive sales and use taxes and county permissive cigarette taxes and alcoholic beverage taxes

Legal Basis: R.C. 4301.423, 5743.024, 5739.21, and 5741.03; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used by the Tax Commissioner to distribute revenue from county and transit authority permissive sales taxes to the county or transit authority of origin, less 1% for costs of administration. The line item is also used to distribute revenue from county excise taxes on cigarettes and alcoholic beverages, less 2% for administrative costs; only Cuyahoga County levies such excise taxes. H.B. 562 of the 127th G.A. amended the Revised Code in 2008 to prohibit any other county from levying excise taxes on cigarettes and alcoholic beverages.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

7067 110967 School District Income Tax Distribution

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$504,257,244	\$522,134,340	\$601,951,768	\$683,989,463	\$710,666,667	\$774,000,000
% change	3.5%	15.3%	13.6%	3.9%	8.9%

Source: Fiduciary Fund Group: School district income tax collections, including any penalties or interest thereon

Legal Basis: R.C. 5747.03; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used by the Tax Commissioner to distribute school district income tax collections to the districts of origin, less 1.5% for administration of the tax.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

State Revenue Distributions

7085 800985 Volunteer Firemen's Dependents Fund

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$209,475	\$228,825	\$217,675	\$218,725	\$300,000	\$300,000
% change	9.2%	-4.9%	0.5%	37.2%	0.0%

Source: Fiduciary Fund Group: Initial premiums paid by each political subdivision or fire district that maintains a volunteer fire department or employs volunteer firefighters, and by each private volunteer fire company under contract to afford fire protection to a political subdivision or fire district and which has elected to become a member of the fund; if needed to meet funding requirements, additional assessments by the state fire marshal

Legal Basis: R.C. 146.07; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to pay three types of benefits: (1) surviving spouse benefits to anyone whose volunteer firefighter spouse was killed in the line of duty, (2) monthly benefits for dependent children until age 18 or age 23 if the child is attending a post-secondary educational institution, and (3) monthly benefits to volunteer firefighters totally and permanently disabled in the line of duty.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

7093 110640 Next Generation 9-1-1

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Fiduciary Fund Group: 25% of receipts from the 40-cent per month Next Generation 9-1-1 access fee from January 2024 through September 2025, after which the fee reverts to 25-cents per month; any excess remaining in the Wireless 9-1-1 Administrative Fund (Fund 5BPO) after paying administrative costs

Legal Basis: R.C. 128.54, 128.55; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used by the Department of Administrative Services exclusively to pay costs of installing, maintaining, and operating the call routing and core services statewide Next Generation 9-1-1 system.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

State Revenue Distributions

7094 110641 Wireless 9-1-1 Government Assistance

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$25,851,278	\$25,689,296	\$28,721,685	\$28,146,653	\$27,637,500	\$27,775,688
% change	-0.6%	11.8%	-2.0%	-1.8%	0.5%

Source: Fiduciary Fund Group: 72% of receipts from 40-cent per month Next Generation 9-1-1 access fee from January 2024 through September 2025, after which the fee reverts to 25-cents per month

Legal Basis: R.C. 128.54; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: The Tax Commissioner is to disburse money from this fund every month to county-wide 9-1-1 systems in the state, in line with Steering Committee guidelines, in the same proportion distributed to each county in the previous year.

At the direction of the Statewide 9-1-1 Steering Committee, the Tax Commissioner is to transfer funds remaining in this fund to the Next Generation 9-1-1 Fund.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

7095 110995 Municipal Income Tax

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$19,649,691	\$15,153,806	\$7,054,589	\$10,525,193	\$15,450,000	\$15,913,500
% change	-22.9%	-53.4%	49.2%	46.8%	3.0%

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: R.C. 5745.03; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: The fund is used to distribute taxes collected by the state from electric companies and telephone and telecommunications companies, less 1.5% for administrative costs, to the local governments to which these taxes are owed. Under a change made by H.B. 49 of the 132nd G.A., beginning in 2018 businesses other than sole proprietors and disregarded entities (businesses with only one owner, treated for federal income tax purposes as entities disregarded as separate from their owners) have been allowed to elect for the Department of Taxation to administer the municipal income taxes of those businesses. The fund was used to distribute revenue from such taxes on business income to the municipal governments levying the taxes. Starting in FY 2020 distributions of state-administered municipal taxes on net profits have been through Fund 5VR0, line item 110902.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

State Revenue Distributions

7099 762902 Permissive Tax Distribution - Auto Registration

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$204,222,806	\$244,018,332	\$246,034,892	\$241,645,577	\$242,000,000	\$242,000,000
% change	19.5%	0.8%	-1.8%	0.1%	0.0%

Source: Fiduciary Fund Group: County, township, municipal, transportation improvement district, or regional transportation improvement project motor vehicle license tax paid with applications for motor vehicle registration

Legal Basis: R.C. 4501.031; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used by the Registrar of Motor Vehicles to distribute tax payments to the local governments levying the taxes.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

Holding Account Fund Group

R045 110617 International Fuel Tax Distribution

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$52,519,035	\$55,806,036	\$63,555,230	\$67,712,685	\$70,698,838	\$72,819,803
% change	6.3%	13.9%	6.5%	4.4%	3.0%

Source: Holding Account Fund Group: Fuel use tax payments

Legal Basis: R.C. 5728.06; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This fund holds fuel use tax payments prior to distribution to other funds in Ohio or to other jurisdictions owed a portion of the fuel tax collected from Ohio-based carriers under the International Fuel Tax Agreement (IFTA). Under IFTA, an agreement among the 48 contiguous U.S. states and 10 Canadian provinces, trucking companies register for fuel use tax in their home state or province and file one tax return, instead of registering and filing in each jurisdiction in which they operate. The base state or province then makes payments to other jurisdictions that are owed some of the fuel tax, and it also collects tax it is owed from other jurisdictions. These payments are made possible by a set of reciprocal agreements among the states and provinces in IFTA.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this holding account fund in accordance with the Revised Code.