

Department of Taxation

General Revenue Fund

GRF 110321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$55,306,872	\$55,202,498	\$57,295,449	\$58,616,231	\$63,000,000	\$67,000,000
% change	-0.2%	3.8%	2.3%	7.5%	6.3%

Source: General Revenue Fund

Legal Basis: R.C. 5703; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for personal service, maintenance, and equipment expenses of the Department of Taxation.

GRF 110404 Tobacco Settlement Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$125,654	\$115,122	\$145,210	\$118,833	\$163,000	\$166,271
% change	-8.4%	26.1%	-18.2%	37.2%	2.0%

Source: General Revenue Fund

Legal Basis: Sections 409.10 and 409.20 of H.B. 96 of the 136th 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.

Dedicated Purpose Fund Group

2280 110628 CAT Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$9,834,511	\$9,352,804	\$10,930,773	\$11,007,442	\$13,368,132	\$13,072,718
% change	-4.9%	16.9%	0.7%	21.4%	-2.2%

Source: Dedicated Purpose Fund Group: 0.65% administrative fee on commercial activity tax (CAT) collections, CAT registration and late payment fees, and the first \$100,000 of qualified distribution center annual fees

Legal Basis: R.C. 5751.02, 5751.04, and 5751.40; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding to defray costs of administering various taxes including the commercial activity tax.

Department of Taxation

Dedicated Purpose Fund Group

4350 110607 Local Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$28,083,755	\$27,299,968	\$30,553,678	\$31,226,782	\$38,632,001	\$39,008,489
% change	-2.8%	11.9%	2.2%	23.7%	1.0%

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

Legal Basis: R.C. 5739.21 and 5741.03; Sections 409.10 and 409.20 of H.B. 96 of the 136th G.A.

Purpose: This line item defrays the Department of Taxation's costs for collecting and administering sales and use taxes of counties and regional transit authorities, and travel expenses of Ohio's delegation to the Streamlined Sales Tax Project.

4360 110608 Motor Vehicle Audit Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$1,414,886	\$1,346,190	\$1,100,376	\$1,108,000	\$1,282,300	\$1,282,300
% change	-4.9%	-18.3%	0.7%	15.7%	0.0%

Source: Dedicated Purpose Fund Group: \$0.15 of the charge levied for every motor vehicle certificate of title issued

Legal Basis: R.C. 4505.09; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is 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.

4380 110609 School District Income Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$8,583,084	\$7,362,078	\$6,393,927	\$8,090,131	\$9,651,710	\$9,732,886
% change	-14.2%	-13.2%	26.5%	19.3%	0.8%

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

Legal Basis: R.C. 5747.03; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to reimburse the Department of Taxation for expenses incurred in administering school district income taxes. Money remaining after such use is returned to Fund 7067, the School District Income Tax Fund, for distribution to school districts under line item 110967, School District Income Tax Distribution, in the State Revenue Distributions budget. School district income taxes were collected for 210 districts as of August 14, 2025.

Department of Taxation

Dedicated Purpose Fund Group

4C60 110616 International Registration Plan Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$479,064	\$472,603	\$468,079	\$569,051	\$697,635	\$706,187
% change	-1.3%	-1.0%	21.6%	22.6%	1.2%

Source: Dedicated Purpose Fund Group: Monthly distributions of one-twelfth of the Department of Taxation's estimated yearly costs to audit International Registration Plan participants, from the International Registration Plan Distribution Fund (Fund 7050) which receives revenues from truck and bus registration fees

Legal Basis: R.C. 5703.12 and 4501.044; Sections 409.10 and 409.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the Department of Taxation's costs for audits of persons who have registered motor vehicles under the International Registration Plan.

4R60 110610 Tire Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$114,846	\$180,663	\$150,160	\$165,927	\$138,123	\$138,123
% change	57.3%	-16.9%	10.5%	-16.8%	0.0%

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

Legal Basis: R.C. 3734.901 and 3734.9010; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Department of Taxation for administration of the tire tax.

5BP0 110639 Wireless 9-1-1 Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$168,441	\$174,558	\$267,114	\$222,783	\$251,418	\$251,418
% change	3.6%	53.0%	-16.6%	12.9%	0.0%

Source: Dedicated Purpose Fund Group: 1.0% of receipts net of refunds from the 60-cent per month next generation 9-1-1 access fee on each communications service

Legal Basis: R.C. 128.41, 128.54; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Tax Commissioner to defray the costs of collecting 9-1-1 access charges. Any excess remaining is transferred to the Next Generation 9-1-1 Fund (Fund 7093), administered by DAS.

Department of Taxation

Dedicated Purpose Fund Group

5JM0 110637 Casino Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$75,000	\$104,659	\$109,643	\$95,250	\$101,000	\$101,000
% change	39.5%	4.8%	-13.1%	6.0%	0.0%

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

Legal Basis: R.C. 5753.03; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to defray the cost of administering the 33% tax on gross casino revenue imposed on licensed casino operators.

5N50 110605 Municipal Income Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$37,500	\$108,801	\$125,217	\$92,079	\$115,848	\$115,848
% change	190.1%	15.1%	-26.5%	25.8%	0.0%

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

Legal Basis: R.C. 5745.03; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$37,500	\$76,843	\$78,606	\$76,250	\$63,415	\$63,415
% change	104.9%	2.3%	-3.0%	-16.8%	0.0%

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

Legal Basis: R.C. 5727.81; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for the costs of administering the kilowatt hour tax owed by self-assessing purchasers.

Department of Taxation

Dedicated Purpose Fund Group

5NY0 110643 Petroleum Activity Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$395,164	\$866,766	\$747,880	\$738,722	\$1,114,260	\$1,114,260
% change	119.3%	-13.7%	-1.2%	50.8%	0.0%

Source: Dedicated Purpose Fund Group: Application fee for motor fuel supplier's license and 1% of the balance, net of refunds, in the Petroleum Activity Tax Fund as of the last day of February, May, August, and November from the tax levied at a rate of 0.65% on gross receipts of motor fuel suppliers

Legal Basis: R.C. 5736.06 and 5736.13; Section 409.10 of H.B. 96 of the 136th G.A.

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

5V70 110622 Motor Fuel Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$4,688,051	\$4,836,592	\$5,076,800	\$5,178,979	\$6,713,625	\$6,871,008
% change	3.2%	5.0%	2.0%	29.6%	2.3%

Source: Dedicated Purpose Fund Group: From motor fuel taxes collected net of refunds, an amount each month not to exceed one twenty-fourth of the approved appropriation assigned to the fund for the biennium

Legal Basis: R.C. 5735.053; Section 409.10 of H.B. 96 of the 136th G.A.

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

5V80 110623 Property Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$3,968,255	\$4,488,658	\$4,309,102	\$4,343,952	\$5,477,332	\$5,509,569
% change	13.1%	-4.0%	0.8%	26.1%	0.6%

Source: Dedicated Purpose Fund Group: 0.25% or less of the amount of the 10% rollback of taxes on residential and agricultural real property, and 0.45% or less of the amount of taxes on public utility personal property, limited to estimated Department costs to administer these taxes

Legal Basis: R.C. 5703.80; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays the Department's costs for administration of the public utility personal property tax and real property tax equalization.

Department of Taxation

Dedicated Purpose Fund Group

5YQ0 110651 Sports Gaming Tax Administration Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$0	\$0	\$0	\$5,000	\$5,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Monthly transfers from the Sports Gaming Revenue Fund (Fund R068) to the Sports Gaming Tax Administration Fund (Fund 5YQ0) of amounts necessary to reimburse the Department of Taxation's actual expenses incurred in administering the tax on sports gaming, including interest generated by the Sports Gaming Tax Administration Fund (5YQ0).

Legal Basis: R.C. 5753.031; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: The line item is used to pay the Department of Taxation's expenses to administer the tax on sports gaming.

5ZA0 110650 Ohio Tax System Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$0	\$2,498,995	\$4,563,500	\$7,000,000	\$8,000,000
% change	N/A	N/A	82.6%	53.4%	14.3%

Source: Dedicated Purpose Fund Group: Transfers from any fund used by the Department of Taxation that is otherwise allowable under state or federal law, except the General Revenue Fund, up to \$8 million in the FY 2024-FY 2025 biennium

Legal Basis: Sections 409.10 and 409.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay costs incurred in the maintenance and support of the Department of Taxation's Ohio Tax System.

6390 110614 Cigarette Tax Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$1,157,414	\$1,168,027	\$987,866	\$965,647	\$1,087,029	\$1,114,117
% change	0.9%	-15.4%	-2.2%	12.6%	2.5%

Source: Dedicated Purpose Fund Group: 100% of wholesale cigarette license application fees (\$1,000 annually per place of business or \$125 if only vapor products are to be distributed), 60% of retail cigarette license application fees (\$125 annually per place of business), and \$25 fee to transfer a wholesale dealer cigarette license to a place of business other than that designated on the license

Legal Basis: R.C. 5743.15 and 5743.61; Section 409.10 of H.B. 96 of the 136th G.A.

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

Department of Taxation

Dedicated Purpose Fund Group

6880 110615 Local Excise Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$327,041	\$229,009	\$212,400	\$224,056	\$391,778	\$392,536
% change	-30.0%	-7.3%	5.5%	74.9%	0.2%

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

Legal Basis: R.C. 5743.024 and 4301.423; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays the Department of Taxation's costs of administering local excise taxes, including auditing and enforcement. 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.

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.

Fiduciary Fund Group

4250 110635 Tax Refunds

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$2,745,399,302	\$3,228,683,155	\$4,025,495,696	\$3,510,092,191	\$3,082,044,000	\$3,082,044,000
% change	17.6%	24.7%	-12.8%	-12.2%	0.0%

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

Legal Basis: R.C. 5703.052; Sections 409.10 and 409.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay refunds for various overpaid taxes and fees, mostly personal income tax refunds. Uncodified law in H.B. 96 of the 136th G.A. increases the amount appropriated, if needed, to pay refunds owed.

Department of Taxation

Fiduciary Fund Group

5CZ0 110631 Vendor's License Application

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$611,675	\$594,325	\$561,225	\$460,675	\$575,000	\$575,000
% change	-2.8%	-5.6%	-17.9%	24.8%	0.0%

Source: Fiduciary Fund Group: \$25 license fee at the time of application for a vendor's license for each place of business, collected on behalf of counties

Legal Basis: R.C. 5739.17; Sections 409.10 and 409.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for monthly transmission to each county of vendor's license fees received by the Department of Taxation on behalf of county auditors. Uncodified law in H.B. 96 of the 136th G.A. increases the amount appropriated, if needed, to make payments owed to county auditors.

Holding Account Fund Group

R010 110611 Tax Distributions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$5,000	\$7,838	\$7,000	\$0	\$25,000	\$25,000
% change	56.8%	-10.7%	-100.0%	N/A	0.0%

Source: Holding Account Fund Group: Sales tax payments

Legal Basis: Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This fund functions as a holding account for motor fuel surety bonds and sales tax payments when the proper disposition of the payment is uncertain. The fund 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 Tax Receipts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$0	\$0	\$0	\$500	\$500
% change	N/A	N/A	N/A	N/A	0.0%

Source: Holding Account Fund Group: Personal income tax payments

Legal Basis: Section 409.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in December 1985)

Purpose: This fund functions as a temporary holding account when Ohio personal income tax payments are deposited but cannot be posted correctly.