Executive	As Passed by the House	As Passed by the Senate	As Enacted

RDFCD1 Distribution of Local Government Fund money to townships and small villages

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***131.44, 131.51, 5747.50, 5747.501, 5747.502, 5747.503, 5747.504, 5747.51, and Sections 757.20, 757.21, 757.22, 757.23, and 803.210***	**R.C.** ***131.44, 131.51, 5747.50, 5747.502, 5747.503, and Section 757.20***	**R.C.** ***131.44, 131.51, 5747.50, 5747.502, 5747.503, and Section 757.20***	**R.C.** ***131.44, 131.51, 5747.50, 5747.502, 5747.503, and Section 757.20***
Modifies monthly payments from the Local Government Fund (LGF) beginning in January 2018 as follows: (1) Codifies the current set-aside that distributes the first $1 million to townships (83.3%) and villages with a population of less than 1,000 (16.7%) based on the current formula. (2) Distributes the majority of the amount remaining after the township/small village set-aside - 95% in 2018, 87% in 2019, and 80% in 2020 and thereafter - through a formula based on each county's past share of LGF money through each county's undivided local government fund (CULGF) and subsequently distributed among the county government and other political subdivisions within such county. (3) Distributes a smaller portion of the amount after the township and small village set-aside - 5% in 2018, 13% in 2019, and 20% in 2020 thereafter - directly to subdivisions based on each type of subdivision's specified tax-raising capacity and population as compared to state averages.	Replaces the Executive provision with a provision that codifies the $1 million set aside from the LGF for townships and small villages.	Same as the House.	Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Requires county auditors to report to the Tax Commissioner the LGF amounts distributed to each political subdivision in the previous year, and allows the Commissioner to withhold future LGF payments from the county if the county does not report the required information.	No provision.	No provision.	No provision.
Eliminates the current law LGF distribution formula, which is generally based on each CULGF's share of LGF money in 2013, and which included separate direct payments to municipal corporations.	No provision.	No provision.	No provision.
Freezes the direct payments to municipalities that will be made between July and December of 2017 at 2016 levels, and continues the set-aside for townships and small villages between July and December 2017. Continues current law distributions during the first half of FY 2018 otherwise.	No provision.	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: Maintains the existing law funding percentage for the LGF. In each month, LGF receives 1.66% of total GRF tax revenue collected during the preceding month. Compared with current law, certain political subdivisions may receive less while others may receive more distributions from the LGF beginning in January 2018. Generally, subdivisions having relatively low tax-raising capacity would receive relatively more money for a given population level.	**Fiscal effect: Maintains the existing law funding percentage for the LGF. In each month, LGF receives 1.66% of total GRF tax revenue collected during the preceding month. Also codifies the $1 million set aside for townships and small villages established in uncodified law by Am. Sub. H.B. 64 of the 131st G.A. The set aside effectively reduces amounts distributed to municipalities that levy an income tax and correspondingly increases amounts distributed to small villages and townships.**	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

RDFCD9 Distribution of LGF money to support opioid addiction treatment and law enforcement

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		R.C. ***313.132, 5747.503, and Sections 291.20, 307.110, 307.193, 333.63, 337.220, 383.10, and 757.20***	**R.C.** ***313.132, 5747.503, and Sections 291.20, 307.110, 307.193, 333.63, 337.220, 337.231, 383.10, and 757.20***
No provision.	No provision.	Redirects amounts, after any other reductions required by law, that would otherwise be paid directly to municipal governments by the Department of Taxation from the LGF to a newly created fund, the Targeting Addiction Assistance Fund (Fund 5TZ0), in FY 2018 and FY 2019.	Same as the Senate.
No provision.	No provision.	Requires that moneys in Fund 5TZ0 be used for the following purposes in each fiscal year by the indicated agencies through the indicated appropriation items:	Same as the Senate, with the following changes:

Executive	As Passed by the House	As Passed by the Senate	As Enacted
(1) No provision.	(1) No provision.	(1) $1,000,000 by the Department of Health through Fund 5TZ0 item 440621, Toxicology Screenings, to reimburse county coroners in counties in which the coroner has performed toxicology screenings on victims of a drug overdose. Specifies that a coroner must screen for the following drugs: buprenorphine, methadone, and naltrexone, if the autopsy includes a toxicological analysis. Requires the Director of Health to transfer the funds to the counties in proportion to the numbers of toxicology screenings performed per county.	(1) Same as the Senate.
(2) No provision.	(2) No provision.	(2) $10,000,000 by the Department of Rehabilitation and Correction through Fund 5TZ0 item 501610, Probation Improvement and Incentive Grants, to be allocated as Probation Improvement and Incentive Grants to municipalities with an emphasis on: (a) providing services to those addicted to opiates and other illegal substances, and (b) supplementing the programs and services funded by grants distributed from GRF appropriation item 501407, Community Nonresidential Programs.	(2) Same as the Senate, but allocates $5 million instead of $10 million.
(3) No provision.	(3) No provision. (See MHACD11)	(3) $6,000,000 by the Department of Mental Health and Addiction Services through Fund 5TZ0 item 336600, Substance Abuse Stabilization Centers, to be allocated to boards of alcohol, drug addiction, and mental health services. Requires the boards to use their allocations to establish and administer, in collaboration with the other	(3) Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		boards that serve the same state psychiatric hospital region, acute substance use disorder stabilization centers. Specifies that one center must be located in each state psychiatric hospital region. Requires ODMHAS to conduct an analysis of each center and to submit findings to the Governor and the General Assembly.	
(4) No provision.	(4) No provision. (See JFSCD7)	(4) $150,000 by the Department of Job and Family Services through Fund 5TZ0 item 600674, Children's Crisis Care, to be allocated to children's crisis care facilities. Requires the Director of Job and Family Services to allocate funding based on the number of children at each facility. Specifies that a children's crisis care facility may decline to receive such funding. Requires a children's crisis care facility that accepts such funding to use the funds in accordance with section 5103.13 of the Revised Code and the rules as defined in rule 5101:2-9-36 of the Administrative Code.	(4) Same as the Senate.
(5) No provision.	(5) No provision.	(5) $500,000 by the Department of Medicaid through Fund 5TZ0 item 651600, Brigid's Path Pilot, and in consultation with the Department of Job and Family Services and the Department of Health, to develop a pilot program under which newborns who have neonatal abstinence syndrome are, after being medically stabilized at a hospital, transferred to a nonhospital, community facility that is located in Montgomery County and provides the newborns medical,	(5) Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		pharmacological, and therapeutic services specified by the departments. Requires the departments to begin operation of the pilot program not later than 90 days after the effective date of this bill and must cease operation of the pilot program on July 1, 2018. Specifies that not later than 90 days after the date the pilot program ends, the departments must jointly complete a report about the pilot program and submit the report to the General Assembly. Specifies that the report must include recommendations for making the pilot program statewide and part of the Medicaid program.	
No provision.	No provision.	No provision.	(6) $5,000,000 by the Department of Mental Health and Addiction Services through Fund 5TZ0 item 336643, ADAMHS Boards. Requires the funding to be used in conjunction with the $2 million per fiscal year allocation in GRF line item 336421, Continuum of Care Services, and be distributed to alcohol, drug addiction, and mental health services boards in accordance with a specified methodology.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		Fiscal effect: Decreases the amount of available moneys that would be paid directly from the LGF to certain municipalities that levied an income tax by up to $17.65 million in each of FY 2018 and FY 2019 and correspondingly increases funding to the new fund, the Targeting Addiction Assistance Fund (Fund 5TZ0) by the same amounts.	**Fiscal effect: Redirects all available moneys that would be paid directly from the LGF to certain municipalities that levied an income tax in FY 2018 and FY 2019 and correspondingly increases funding to the new fund, the Targeting Addiction Assistance Fund (Fund 5TZ0) by the same amounts. Allocates $17.65 million from Fund 5TZ0 to various opioid addiction treatment and law enforcement programs.**
RDFCD8 Public Library Fund			
		Sections: *387.10, 387.20*	**Sections: *387.10, 387.20***
No provision.	No provision.	Requires the Director of Budget and Management to credit 1.68% of the total tax revenue credited to the General Revenue Fund during the preceding month to the Public Library Fund (Fund 7065) in each month during fiscal year 2018 and fiscal year 2019, instead of 1.66% as specified under division (B) of section 131.51 of the Revised Code.	Same as the Senate.
		Fiscal effect: Increases total GRF tax revenue that will be deposited into the PLF by $4.5 million in FY 2018 and $4.6 million in FY 2019. The increased funding to the PLF has the effect of decreasing GRF revenue by corresponding amounts.	**Fiscal effect: Same as the Senate.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
RDFCD2 Additional appropriations			
Section: *387.20*	**Section: *387.20***	**Section: *387.20***	**Section: *387.20***
Specifies that appropriation items in the RDF section be used for the purpose of administering and distributing the designated revenue distribution funds according to the Revised Code. Appropriates additional needed amounts.	Same as the Executive.	Same as the Executive.	Same as the Executive.
RDFCD3 General Revenue Fund transfers			
Section: *387.20*	**Section: *387.20***	**Section: *387.20***	**Section: *387.20***
Allows the Director of Budget and Management, during FYs 2018 and 2019, to 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), those amounts necessary to reimburse local taxing units and school districts under sections 5709.92 and 5709.93 of the Revised Code.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Allows the Director of Budget and Management, during FYs 2018 and 2019, to make temporary transfers from the GRF to ensure sufficient balances in Fund 7081 and Fund 7047 and to replenish the GRF for such transfers.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

RDFCD4 Property tax reimbursement - education

Section: ***387.20***	**Section:** ***387.20***	**Section:** ***387.20***	**Section:** ***387.20***
Specifies that GRF appropriation item 200903, Property Tax Reimbursement - Education, be used to pay for the state's costs incurred for school districts because of the homestead exemption, the property tax rollback, and reimbursements associated with conversion levies. Appropriates any additional amount needed to fully fund these costs.	Same as the Executive.	Same as the Executive.	Same as the Executive.

RDFCD5 Property tax reimbursement - local government

Section: ***387.20***	**Section:** ***387.20***	**Section:** ***387.20***	**Section:** ***387.20***
Specifies that GRF appropriation item 110908, Property Tax Reimbursement - Local Government, be used to pay for the state's costs incurred for local governments because of the homestead exemption, the manufactured home property tax rollback, and the property tax rollback. Appropriates any additional amount needed to fully fund these costs.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

RDFCD6 Medicaid Local Sales Tax Transition Fund

Sections: ***387.20, 512.50***	**Sections:** ***387.20, 512.50***	**Sections:** ***387.20, 512.50***	**Sections:** ***387.20, 512.50, and 512.27***
Creates the Medicaid Local Sales Tax Transition Fund (Fund 7104) in the State Treasury. Specifies that the fund is to consist of money transferred to it and that the fund be used to mitigate the effects of, and assist in the adjustment to, the reduced sales tax revenues of counties and affected transit authorities caused by the repeal of sales tax collected by Medicaid health insuring corporation on health care service transactions.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Specifies that transition payments use the counties' and transit authorities' annualized Medicaid sales tax revenues during the calendar years 2015 and 2016 and that payments consist of two parts: (a) full replacement of the calculated foregone Medicaid sales tax revenue in CY 2017, which will occur during the period from October 2017 through December 2017 and (b) payments that reflect a computation of the ability of the counties and transit authorities to reasonably adjust to the effects of foregone Medicaid sales tax revenues.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Requires all counties and affected transit authorities, if the Tax Commissioner orders	Same as the Executive.	Same as the Executive, but specifies that the total amounts of the payments to	Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
cessation of collection of sales and use tax on transactions of Medicaid health insuring corporations, by October 15, 2017, to establish a County and Transit Authority Medicaid Sales Tax Transition Fund to receive transition payments from the state. Specifies the amount that is to be paid to each county and affected transit authority. Requires the Tax Commissioner, by November 1, 2017, to pay the amount specified in the bill to each county and transit authority.		counties and transit authorities will be made in two equal payments, the first one-half to be paid by November 1, 2017 and the second one-half to be paid in January 2018.	
Fiscal effect: Appropriates $207 million from FY 2017 GRF ending balance, if the Director of Budget and Management determines that sufficient GRF revenue is available, to Fund 7104 item 110997, Medicaid Local Sales Tax Transition Fund, for these payments. Of the $207 million, about $49 million is deemed by the executive as a direct replacement for lost local FY 2017 revenue and the remaining $158 million is to be distributed according to the formulas that are based on the ability of each county and transit authority to adjust to the effects of foregone Medicaid sales tax revenues. The dollar amounts to be distributed to each county from the appropriation are specified in Section 387.20 of the bill.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive, though with a difference in the timing of payments.**	**Fiscal effect: Same as the Senate, but the funding would come from a transfer of $207 million from unclaimed funds to Fund 7104, or from a transfer of $200 million from the Health and Human Services Fund (Fund 5SA4), instead of from the FY 2017 GRF ending balance (see OBMCD31 and OBMCD45).**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

RDFCD7 Municipal Income Net Profits Tax

Section: ***387.20***	**Section:** ***387.20***	**Section:** ***387.20***	**Section:** ***387.20***
Specifies that FID Fund 7095 appropriation item 110995, Municipal Income Net Profits Tax, be used to make payments to municipal corporations under Section 5745.05 of the Revised Code. Appropriates additional amounts that are necessary to make payments.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

EPACD28 **VETOED LGF penalty for municipal water and sewer actions**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. *5747.504, 5747.51, 5747.53, Section 803.210*	R.C. *5747.504, 5747.51, 5747.53, Section 803.210*	R.C. *5747.504, 5747.51, 5747.53, Section 803.210*
(1) No provision.	[***VETOED: (1) Penalizes a municipal corporation that does not timely publish a plan to equalize water and sewer rates and that does not charge the same sewer and water rates its residents and nonresidents by reducing its Local Government Fund (LGF) payments by 20% until such time as the municipality charges the same sewer and water rates to all of its customers.***]	(1) Same as the House.	(1) Same as the House.
(2) No provision.	[***VETOED: (2) Withholds LGF funding from any municipal corporation that: (a) requires, as a condition of providing water or sewer services to another subdivision's territory, annexation, direct payments to the municipal corporation not related to providing such services, or compliance with any requirement not related to the services, or that (b) withdraws or threatens to withdraw service for the subdivision's failure to make such payments or comply with such conditions. Withholds LGF payments until the municipality no longer imposes those conditions. Distributes withheld LGF revenue to subdivisions affected by the municipal corporation's water and sewer-related actions. Specifies that the LGF penalty applies only against a municipal corporation	(2) Same as the House.	(2) Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	that operates a municipal water or sewerage system serving nonresidents and residents of the municipal corporation and having a population of over 700,000 as determined by the most recent federal decennial census.***]		
(3) No provision.	[***VETOED: (3) Requires the Director of the Ohio EPA to send letters to subdivisions affected by any action described in (2) above explaining the process for creating a regional water and sewer district.***]	(3) Same as the House.	(3) Same as the House.
	Fiscal effect: Currently, the provision applies only to the City of Columbus. The estimated amount of LGF funding that would be withheld from the City of Columbus is about $4.4 million per year. The state allocated about $22 million from the LGF to the City of Columbus in CY 2015. Actual penalties would depend on its LGF allocations in future years. The provision may also minimally increase the Department of Taxation's administrative expenses related to LGF distributions.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

MCDCD39 **PARTIALLY VETOED Health insuring corporation franchise fee**

R.C. ***5168.75, 5168.76-5168.86***	R.C. ***5168.75, 5168.76-5168.86***	R.C. ***5168.75, 5168.76-5168.86***	R.C. ***5168.75, 5168.76-5168.86***
Levies a monthly franchise fee on health insuring corporations beginning July 2017.	Same as the Executive.	Same as the Executive, but levies the fee on health insuring corporation plans instead of health insuring corporations.	Same as the Senate.
Sets the rate for each Ohio Medicaid member month, that is a month in which an Ohio Medicaid recipient is enrolled in the health insuring corporation, equal to: (1) $56 for the first 250,000 Medicaid member months; (2) $45 for the second 250,000 Medicaid member months; (3) $26 for each Medicaid member month above 500,000.	Same as the Executive.	Same as the Executive, but instead of setting the rates, requires ODM to use those rates to determine the amount of the fee as part of the process of determining the annual capitated payment rates to be paid Medicaid MCOs.	Same as the Senate, [***VETOED: but requires the ODM Director to seek federal approval to increase the franchise fee in a manner that provides for the franchise fee to raise up to an additional $207 million each fiscal year beginning not sooner than FY 2019 and ending by the close of FY 2024 and specifies the additional funds raised be distributed to each county and transit authority that experiences reduced sales tax revenues due to the cessation of the sales tax on Medicaid health insuring corporations.***]
Sets the rate for each other Ohio member month, that is a month in which an Ohio resident who is not a Medicaid recipient is enrolled in the health insuring corporation, equal to: (1) $2 for the first 150,000 other member months; (2) $1 for all other member months above 150,000.	Same as the Executive.	Same as the Executive.	Same as the Executive, but [***VETOED: requires the ODM Director to seek federal approval to increase the franchise fee in conjunction with the fee for Medicaid member months as provided above.***]
Requires each health insuring corporation, beginning in August 2017, to do both of the following not later than the fifth business day of each month: (1) inform ODM of the	Same as the Executive.	Replaces the Executive provision with a provision that: (1) makes the portion of the fee based on Medicaid member months due not later than the fifth business day of the	Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
cumulative total number of Medicaid member months and other member months the health insuring corporation experienced and (2) pay to ODM the amount of its fee for the immediately preceding month.		month immediately following the month for which it is imposed and (2) requires the total portion of the fee based on other member months to be paid in one payment due not later than the last day of each September.	
Permits ODM to request that a health insuring corporation provide ODM documentation needed to verify the health insuring corporation's cumulative total number of Medicaid member months and other member months.	Same as the Executive.	Replaces the Executive provision with a provision that permits ODM to request that a health insuring corporation provide ODM documentation needed to verify the amount of the fees imposed on the plans administered by the corporation and to ensure the corporation's compliance with state law governing the fees.	Same as the Senate.
Fiscal effect: ODM estimates that the fee will be charged on approximately 30.8 million Medicaid member months and 2.7 million other member months per year, raising an annual $854 million and $4 million, respectively. Medicaid MCOs will be reimbursed $854 million for their payments, of which approximately $243 million will be state share and $611 million will be federal share. On net, therefore, the state will realize a gain of $615 million in annual revenue. This new franchise fee is intended to replace the current sales and use tax on the Medicaid managed care organization payments which the Centers for Medicare & Medicaid Services (CMS) deemed an impermissible health care tax. CMS gave Ohio until June 30, 2017 to comply.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive, but also potential gain in revenue of $207 million each year after FY 2019 and potential increase in funding to counties of $207 million each year after FY 2019.**