

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Personal Income Tax

TAXCD21 Opportunity Zone tax credit

R.C. 122.84, 107.036, 122.86, 5747.02, 5747.82, and 5747.98

Creates a new Opportunity Zone Investment tax credit equal to 10% of an individual's investment in an Opportunity Zone investment fund, up to \$1 million per biennium. Permits the credit to be used to reduce personal income tax liability and makes it nonrefundable. Prohibits the Director of Development Services, to whom applicants must apply to be issued a tax credit certificate, from issuing more certificates than would cause the tax credits claimed in any fiscal biennium from exceeding \$50 million. (Under federal income tax law, investments made in an Opportunity Zone fund and held for at least five years accrue the federal tax benefit of deferred and reduced taxable capital gains. The proposed Ohio credit does not have a minimum holding period.)

R.C. 122.84, 107.036, 122.86, 5747.02, 5747.82, and 5747.98

Same as the Executive, but allows credits to be transferred; ties the credit to investment not only in the fund but also by the fund in opportunity zone property; increases the share of fund invested assets required to be in opportunity zone property from 90% to 100%; allows any excess credits to be carried forward up to five years; allows the credit to be claimed not only by individuals but also by taxable trusts and estates, and by taxpayers through a pass-through entity; and requires annual reporting to the legislature and Governor by the Development Services Agency.

R.C. 122.84, 107.036, 122.86, 5747.02, 5747.82, and 5747.98

Same as the House.

R.C. 122.84, 107.036, 122.86, 5747.02, 5747.82, and 5747.98

Same as the House.

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Fiscal effect: May reduce income tax revenue. The Executive estimates a GRF tax revenue loss of \$30 million in FY 2021. Would reduce transfers through the Local Government Fund (Fund 7069) and the Public Library Fund (PLF, Fund 7065), each by 1.66% of any GRF revenue reductions under codified law, to local governments and public libraries. A provision of H.B. 166 would transfer 1.68% of tax revenue to the PLF in FY 2020 and 2021. Amounts retained by the GRF would be reduced by 96.68% of any revenue reduction under codified law, and by 96.66% taking account of the higher PLF percentage specified in the bill for the upcoming biennium.

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

TAXCD38 Motion picture tax credit

R.C. 122.85

R.C. 122.85, 107.036, 5726.98, 5733.98, 5747.98, 5751.98; Sections 757.250 and 812.20

R.C. 122.85, 107.036, 5726.98, 5733.98, 5747.98, 5751.98; Sections 757.250 and 812.20

No provision.

Repeals a refundable tax credit for motion picture production expenditures, meaning no new credits would be authorized after FY 2019, but credits certified before FY 2020 could continue to be claimed.

No provision.

No provision.

No provision.

No provision.

Extends eligibility for the credit to certain live theater productions. Adds post-production, advertising, and promotional expenses to the kinds of expenditures for which the credit may be claimed. Disqualifies motion pictures and live theater productions that do not begin within a

Same as the Senate, but extends eligibility for the credit to companies involved in motion picture production that are not themselves production companies and requires companies to be registered with the Secretary of State as a condition of receiving the credit.

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No provision.	No provision.	<p>specified period of time.</p> <p>Stipulates that tax credit certificates are to be awarded in two rounds (July and January) each fiscal year beginning with FY 2021. Requires each round's applications to be ranked on the basis of economic and workforce development impact of the production and granted tax credits in order of the ranking.</p>	Same as the Senate.
No provision.	No provision.	<p>Repeals a provision in current law that authorized a production company to transfer the right to claim its awarded certificate to a third party.</p>	Same as the Senate.
	<p>Fiscal effect: Increases GRF revenues from the personal income tax, the commercial activity tax and the financial institutions tax. Potential revenue gain in FY 2020 of uncertain magnitude, dependent on credit certifications prior to July 1, 2019. Potential revenue gain in FY 2021 up to \$40 million.</p>	<p>Fiscal effect: None. Current law, unchanged by the bill, limits total credits to \$40 million per fiscal year, with unused credits if any added to the next year's maximum.</p>	<p>Fiscal effect: Same as the Senate.</p>

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TAXCD63 Ohio political party fund income tax checkoff

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	No provision.	<p>R.C. 3517.16, 5747.081, 3517.17, and 3517.18 (repealed); R.C. 131.44, 3501.05, 3517.01, 3517.10, 3517.102, 3517.1012, 3517.11, 3517.12, 3517.153, 3517.23, 3517.99, 3517.992, 5703.05, 5747.03, and 5747.04; Sections 409.10, 757.240 and 815.10</p> <p>Eliminates the Ohio political party fund income tax checkoff for taxable years beginning after 2019. (Under current law, taxpayers may opt to credit \$1 of their income tax liability to the fund. Married couples filing joint returns may credit up to \$2. Money in the fund is divided among the state's major political parties. The money cannot be used to further the election or defeat of any particular candidate or to influence the outcome of an issue election.)</p>	<p>R.C. 3517.16, 5747.081, 3517.17, and 3517.18 (repealed); R.C. 131.44, 3501.05, 3517.01, 3517.10, 3517.102, 3517.1012, 3517.11, 3517.12, 3517.153, 3517.23, 3517.99, 3517.992, 5703.05, 5747.03, and 5747.04; Sections 409.10, 757.240 and 815.10</p> <p>Same as the Senate, but accelerates the application date of the provision, eliminating the checkoff for taxable years beginning after 2018, generally meaning returns filed in 2020.</p>
No provision.	No provision.	<p>Dissolves the fund no later than January 1, 2021.</p> <p>Fiscal effect: Reduces the appropriation in FY 2021 to \$90,000 for FID appropriation item 110613, Ohio Political Party Distributions.</p>	<p>Same as the Senate, but accelerates dissolution of the fund to no later than January 1, 2020.</p> <p>Fiscal effect: Reduces the appropriation to \$90,000 in FY 2020 and zero in FY 2021.</p>

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TAXCD24 Lead abatement tax credit

R.C. 3742.50, 5747.02, 5747.08, 5747.26, and 5747.98; Section 757.10

Authorizes taxpayers to apply to the Department of Health for a nonrefundable income tax credit for costs incurred to abate lead hazards in a dwelling built before 1978. Limits the amount of each credit to the lesser of actual lead abatement costs incurred, the amount of such costs listed on an application for the credit, or \$10,000. Authorizes the credits beginning in taxable years beginning on or after January 1, 2020. Authorizes any unused credit to be carried forward up to 7 years.

Fiscal effect: Not more than \$5 million in total credits may be awarded in a biennium.

R.C. 3742.50, 5747.02, 5747.08, 5747.26, and 5747.98; Section 757.10

Same as the Executive but increases the maximum credit amount from \$5 million per biennium to \$5 million per year.

Fiscal effect: Not more than \$5 million in total credits may be awarded in a fiscal year.

R.C. 3742.50, 5747.02, 5747.08, 5747.26, and 5747.98; Section 757.10

Same as the House.

Fiscal effect: Same as the House.

R.C. 3742.50, 5747.02, 5747.08, 5747.26, and 5747.98; Section 757.10

Same as the House.

Fiscal effect: Same as the House.

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TAXCD79 Requirements for paid tax return preparers

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	No provision.	<p>R.C. 5703.263, Section 757.281 Prohibits a tax return preparer, other than an accountant or attorney, from engaging in several practices, including the following: (1) Recklessly, willfully, or unreasonably understating the taxpayer's tax liability; (2) Failing to properly file returns or keep records; (3) Failing to cooperate with the Tax Commissioner or comply with tax law; (4) Failing to act diligently to determine a taxpayer's eligibility for tax reductions; (5) Misrepresenting the preparer's experience or credentials; (6) Guaranteeing tax refunds or credits; (7) Engaging in other fraudulent and deceptive conduct.</p>	<p>R.C. 5703.263, Section 757.281 Same as the Senate.</p>
No provision.	No provision.	<p>Authorizes the Commissioner to impose a penalty or request that the Attorney General seek an injunction restraining further conduct or, if the conduct is continuous or repeated, restrain the preparer from preparing tax returns.</p>	<p>Same as the Senate.</p>
No provision.	No provision.	<p>Authorizes the Commissioner, beginning in 2020, to require a return preparer to include the preparer's federal tax identification number on any state tax form he or she prepares and authorizes the Commissioner to penalize a preparer that fails to do so.</p>	<p>Same as the Senate.</p>
No provision.	No provision.	<p>Authorizes the Commissioner to abate tax return preparer penalties if good cause is shown.</p>	<p>Same as the Senate.</p>

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Fiscal effect: None.

Fiscal effect: Same as the Senate.

TAXCD48 Repeal of certain income tax credits

R.C. 5747.01, 5747.02, 5747.98, 5747.29 and 5747.65 (repealed), Section 757.150

R.C. 5747.01, 5747.02, 5747.98, 5747.29 and 5747.65 (repealed), Section 757.150

R.C. 5747.01, 5747.02, 5747.98, 5747.29 and 5747.65 (repealed), Section 757.150

No provision.

Repeals the credit for campaign contributions, effective for the 2019 taxable year.

Same as the House.

Same as the House.

No provision.

Repeals the credit for a pass-through entity investor's share of financial institutions tax, effective for the taxable year 2019.

Same as the House.

Same as the House.

Fiscal effect: According to the Tax Expenditure Report published in conjunction with the executive operating budget proposal, these credits reduce the GRF share of personal income tax receipts by a combined \$8.0 million in FY 2020 and \$8.3 million in FY 2021. Repealing the credits will increase revenues by commensurate amounts.

Fiscal effect: Same as the House.

Fiscal effect: Same as the House.

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TAXCD49 Modifications to personal income tax structure

R.C. 5747.01, 5747.02, 323.151, 5747.022, 5747.025, 5747.031, 5747.05, 5747.054, 5747.055, and 5748.01; Sections 757.150 and 757.160

R.C. 5747.01, 5747.02, 323.151, 5747.022, 5747.025, 5747.031, 5747.05, 5747.054, 5747.055, and 5748.01; Sections 757.150 and 757.160

R.C. 5747.01, 5747.02, 323.151, 5747.022, 5747.025, 5747.031, 5747.05, 5747.054, 5747.055, and 5748.01; Sections 757.150 and 757.160

No provision.

Makes the following personal income tax changes for TY 2019 and thereafter:

Same as the House, but makes the following changes:

Same as the Senate, but makes the following changes:

No provision.

(1) Reduces the maximum deduction for business income from \$250,000 to \$100,000, or from \$125,000 to \$50,000 for spouses filing separately.

(1) No provision.

(1) Replaces the House provision with a provision that excludes income from a) lawyers' services and b) lobbyists' services from business income eligible for purposes of the business income deduction.

No provision.

(2) Eliminates an existing 3% flat rate on business income above those amounts.

(2) Same as the House, but delays elimination of the 3% rate until TY 2020.

(2) Replaces the House provision with a provision that excludes a) lawyers' income and b) lobbyists' income from business income eligible for the 3% flat tax rate on business income above the deduction threshold.

No provision.

(3) Modifies eligibility for several means-tested income tax credits such that high-income taxpayers with little nonbusiness income are not eligible for the tax credits.

(3) Same as the House.

(3) Same as the House.

No provision.

(4) Modifies income tax rate structure such that the tax rate is reduced to zero in the current bottom two tax brackets, exempting from the income tax individuals whose income is \$22,250 or less.

(4) Same as the House, but freezes tax brackets and exemption amounts in tax years 2019 and 2020 at 2018 levels, thus exempting from tax incomes of \$21,750 or less. Resumes indexing of brackets and exemptions in TY 2021.

(4) Same as the Senate, but resumes indexing of brackets and exemptions in TY 2020.

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No provision.	<p>(5) Reduces marginal tax rates in all remaining five brackets by 6.6%.</p>	<p>(5) Replaces the House provision with one that reduces marginal tax rates in all remaining five brackets by 4% in TY 2019 and by another 4% for a total of 8% from current law in TY 2020 and thereafter.</p>	<p>(5) Same as the Senate, but does not provide the second 4% (TY 2020) tax cut, i.e., leaving tax rates at 4% below the TY 2018 rates in TY 2020 and thereafter.</p>
	<p>Fiscal effect: The net revenue effects of all changes amount to a revenue loss of approximately \$108 million in both fiscal years, excluding a one-time cash flow adjustment related to changes in withholding rates. Changes to taxation of business income increase personal income tax revenue by about \$528 million. Elimination of taxes on incomes under \$22,250 and reductions in tax rates on higher incomes reduce revenue by an estimated \$636 million. Distributions through the Local Government Fund (Fund 7069) and the Public Library Fund (Fund 7065) would each be reduced 1.66% or about \$1.8 million under codified law. Amounts retained by the GRF would be reduced an estimated \$104 million.</p>	<p>Fiscal effect: Reduces tax revenue an estimated \$340 million in FY 2020 and \$380 million in FY 2021, excluding one-time cash flow adjustments related to changes in withholding rates and possibly in rates of payment of estimated taxes. Distributions through Fund 7069 and Fund 7065 would each be reduced an estimated \$5.6 million in FY 2020 and \$6.3 million in FY 2021. Revenue retained by the GRF would be reduced about \$329 million and \$367 million in those years, respectively.</p>	<p>Fiscal effect: Reduces tax revenue an estimated \$340 million in FY 2020 and \$350 million in FY 2021, excluding one-time cash flow adjustments related to changes in withholding rates and possibly in rates of payment of estimated taxes. There would be an additional revenue gain from treating lawyers' income and lobbyists' income as nonbusiness income, but LBO does not have an estimate of that portion of the revenue gain. Distributions through Fund 7069 and Fund 7065 would each be reduced an estimated \$5.6 million in FY 2020 and \$5.8 million in FY 2021. Revenue retained by the GRF would be reduced about \$329 million and \$338 million in those years, respectively.</p>

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TAXCD64 Income tax deduction for educators' expenses

No provision.

No provision.

R.C. 5747.01, Section 757.150

Authorizes a personal income tax deduction for up to \$250 of an Ohio teacher's out-of-pocket expenses for professional development and classroom supplies, beginning in tax year 2020. (Federal law authorizes a similar \$250 deduction, so the state deduction applies to expenses that exceed what the Ohio teacher may claim as a federal deduction.)

No provision.

Fiscal effect: Loss of income tax revenue between \$0.6 million and \$1.2 million annually, beginning in FY 2021. Of the total, revenue loss to GRF would be between \$0.6 million and \$1.1 million, with the remaining loss borne by the Local Government Fund and the Public Library Fund. Loss of revenue to school districts that levy a school district income tax with a tax base of Ohio taxable income; this revenue loss statewide may be between \$15,000 and \$35,000 per year.

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TAXCD35 Pass-through entity withholding tax

R.C. 5747.41, 5733.40, 5733.41; Section 757.50

No provision.

Reduces the rate of a tax paid by certain pass-through entities on a percentage of its nonresident investors' distributive income: from 5% to 3% for individual investors and from 8.5% to 3% for nonindividual investors. (The state income tax rate on business income above \$250,000 is 3%, but TAXCD49 describes a change to the current law provision.)

No provision.

No provision.

No provision.

Authorizes a pass-through entity to avoid withholding the tax if a nonresident investor submits a statement, subject to the penalties of perjury, to the entity affirming that the investor intends to comply with and remit state income tax as required by law. (Under continuing law, the pass-through entity tax collects income tax owed by nonresident pass-through entity investors.)

No provision.

No provision.

Fiscal effect: Does not change any taxpayer's tax liability, but would reduce the amount of withholding taxes collected. To the extent that taxpayers do not claim all refunds to which they are entitled under current law, the reduction in withholding taxes collected may result in a decline in tax revenue, possibly ranging to millions of dollars, affecting primarily the GRF.

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TAXCD46 Income tax credit for hiring ex-felons

	R.C. 5747.73, 5747.02, 5747.98 and Section 757.120		
No provision.	<p>Authorizes a nonrefundable income tax credit for a taxpayer eligible for the federal work opportunity tax credit (WOTC) for employing an ex-felon. (The maximum credit under the federal WOTC is \$2,400). Provides that the state credit equals 30% of the taxpayer's federal WOTC, and any unclaimed balance may be carried forward for seven years.</p> <p>Fiscal effect: Reduces revenue from the individual income tax by up to \$3 million annually. Of the total, revenue loss to the GRF would be up to \$2.9 million, with the remaining loss borne by the LGF and the PLF. Revenue losses may be higher in certain future years due to the carryforward provision.</p>	No provision.	No provision.

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As Passed by the House

As Passed by the Senate

As Enacted

Sales and Use Taxes

TAXCD29 ****VETOED**** Sales tax on transportation network companies

	R.C. 5739.01, Section 757.140	R.C. 5739.01, Section 757.140	R.C. 5739.01, Section 757.140; 757.301
No provision.	<p>Makes changes to the sales taxation of transportation network company (TNC) services (those services are rendered when a rider uses a digital network to arrange transportation with a driver - e.g., Uber, Lyft) as follows: (1) Specifies that the TNC providing the digital network is the vendor required to collect and remit sales taxes in such transactions, rather than the driver; (2) excludes from the taxable price of such services any fee charged for the service except the base fare or fees based on distance or time; and (3) clarifies that such services are only subject to sales tax if the rider is picked up and dropped off in the state. (Currently, such services are subject to tax only if the transportation occurs entirely within the state.)</p>	<p>[**VETOED: Replaces the House provision with a broader provision that specifies that any "technology platform" facilitating taxable services is considered the vendor. Also states that the provision applies beginning October 1, 2019.**].</p>	<p>Same as the Senate, and [**VETOED: clarifies that the provision does not change the status of transportation network companies and that the provision is remedial.**]</p>
No provision.	No provision.	<p>Specifies that changes to 5739.01 of the Revised Code apply retrospectively to all cases pending on or transactions occurring before, on, or after the effective date of changes to that section.</p>	No provision.

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As Passed by the House

As Passed by the Senate

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Fiscal effect: Increases sales and use tax revenue by up to \$6 million in FY 2020, and up to \$8 million in FY 2021. The GRF would gain up to \$5.8 million in FY 2020 and \$7.7 million in FY 2021. Distributions to the LGF and the PLF would total \$0.2 million and \$0.3 million, respectively. Increases revenue from permissive county and transit authority taxes by up to \$1 million in FY 2020 and \$2 million in FY 2021.

Fiscal effect: The retroactive application of this provision may result in additional state and permissive local sales taxes, compared to the House revenue gain.

Fiscal effect: Same as the House.

TAXCD47 Repeal of certain sales and use tax exemptions

R.C. 5739.01, 122.175, 5739.02, 5739.025, 5739.03, 5739.05, Section 757.140

R.C. 5739.01, 122.175, 5739.02, 5739.025, 5739.03, 5739.05, Section 757.140

R.C. 5739.01, 122.175, 5739.02, 5739.025, 5739.03, 5739.05, Section 757.140

No provision.

Repeals the sales and use tax exemptions listed below, effective October 2019:

Same as the House, but makes the following changes:

Same as the House, but makes the following changes:

No provision.

The exemption for aviation repair and maintenance services and parts;

No provision.

No provision.

No provision.

The exemption for sales of flight simulators;

No provision.

No provision.

No provision.

The exemption for sales of investment bullion and coins;

No provision.

Same as the House.

No provision.

The \$800 cap on sales of shares of qualified fractionally owned aircraft;

No provision.

No provision.

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No provision.	The exemption for sales of property and services for maintenance and repair of qualified fractionally-owned aircraft;	No provision.	No provision.
No provision.	The exemption for sales of qualified property to qualified motor racing teams.	Same as the House.	Same as the House.
	<p>Fiscal effect: According to the Tax Expenditure Report published in conjunction with the executive operating budget proposal, repealing the exemptions will increase the GRF share of the sales and use tax revenue by about \$33 million in FY 2020 and \$44 million in FY 2021. Increases revenue from permissive county and transit authority taxes by about \$8 million in FY 2020 and \$11 million in FY 2021.</p>	<p>Fiscal effect: According to the Tax Expenditure Report published in conjunction with the executive operating budget proposal, the exemption repealed will increase the GRF share of sales and use tax revenue by a minimal amount each fiscal year of the biennium.</p>	<p>Fiscal effect: According to the Tax Expenditure Report published in conjunction with the executive operating budget proposal, the exemption for sales of investment bullion and coins will increase the GRF share of sales and use tax revenue by about \$3.6 million in FY 2020 and \$5.6 million in FY 2021. The GRF revenue gain from the repeal of the exemption for sales of qualified property to qualified motor racing teams is minimal.</p>

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TAXCD81 Sales tax: Peer-to-peer car sharing and ride sharing

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		<p>R.C. 5739.01, 4516.01, 4516.02, 4516.03, 4516.04, 4516.05, 4516.06, 4516.07, 4516.08, 4516.09, 4516.10, 4516.11, 4516.12, 4516.13, 4549.65; Section 757.301</p>	<p>R.C. 5739.01, 4516.01, 4516.02, 4516.03, 4516.04, 4516.05, 4516.06, 4516.07, 4516.08, 4516.09, 4516.10, 4516.11, 4516.12, 4516.13, 4549.65; Sections 757.301 and 812.15</p>
No provision.	No provision.	<p>Authorizes personal motor vehicle rentals between vehicle owners and other licensed drivers through a peer-to-peer (P2P) car sharing program and P2P car sharing agreements. Establishes requirements and responsibilities that apply to a P2P car sharing program. Requires P2P car sharing programs to collect, verify, and maintain certain records pertaining to the use of each shared vehicle and provide those records, upon request, to the vehicle owner and driver, their insurers, and law enforcement.</p>	<p>Same as the Senate, but instead of requiring records be provided to law enforcement upon request, requires them to be provided upon receipt of a warrant.</p>
No provision.	No provision.	<p>Specifies that P2P car sharing and P2P car sharing agreements are consumer transactions for the purposes of the Consumer Sales Practices Law. Specifies that a P2P car sharing program is not liable under that Law, however, if the program was provided false information and relied on that information in good faith.</p>	<p>Same as the Senate.</p>
No provision.	No provision.	<p>Declares that a violation of the general regulatory requirements of P2P car sharing is an unfair or deceptive act and a person injured by such a violation has a cause of action and that</p>	<p>No provision.</p>

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No provision.	No provision.	the attorney general can enforce the requirements and seek civil relief.	
No provision.	No provision.	Authorizes the operator of a public-use airport to adopt reasonable standards, regulations, procedures, and fees and requires the P2P car sharing program, shared vehicle owner, and shared vehicle driver to comply with them.	Same as the Senate.
No provision.	No provision.	Establishes specific insurance requirements, such as minimum coverage limits, and makes a P2P car sharing program ultimately responsible for ensuring that insurance requirements are met.	Same as the Senate.
No provision.	No provision.	States that a P2P car sharing program and a shared vehicle owner are exempt from vicarious liability in accordance with federal law and under any state or local law that imposes liability based only on vehicle ownership.	Same as the Senate.
No provision.	No provision.	Specifies that a P2P car sharing program is considered a service vendor for the purposes of collecting and remitting sales taxes.	Same as the Senate.
No provision.	No provision.	Specifies that defining "technology platform" as a vendor, which is consistent with current law application, shall apply retrospectively to all transactions and pending cases. Applies the vendor change beginning October 1, 2019.	Same as the Senate, but removes the retroactive application.
No provision.	No provision.	Specifies that any agreement, when the transaction is for purposes that are primarily personal, family, or household, between a motor vehicle leasing dealer and the lessee or a motor vehicle renting dealer and the renter, is a consumer transaction for purposes of the	Same as the Senate.

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No provision.

No provision.

Consumer Sales Practices Law. Specifies that the motor vehicle leasing dealer is not liable under that Law if the dealer was provided false information and relied on that information in good faith.

No provision.

Establishes the effective starting date for P2P car sharing provisions (except for the sales tax changes), to be 90 days after the bill's effective date.

Fiscal effect: Increases sales tax revenue by less than \$1 million each year from P2P transactions. Under codified law, 96.68% of the revenue gain will be deposited in the GRF, while the remainder will be deposited in the LGF and the PLF.

Fiscal effect: Same as the Senate.

TAXCD43 Sales tax: Exemption for food manufacturing equipment

No provision.

R.C. 5739.011, Section 757.140

Expands an existing sales tax exemption for equipment and supplies used to clean equipment used to produce or process dairy products, to include equipment and supplies used to clean equipment that is used to produce or process any sort of food for human consumption.

R.C. 5739.011, Section 757.140

Same as the House.

R.C. 5739.011, Section 757.140

Same as the House.

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Fiscal effect: Decreases sales tax revenue by \$1.5 million in FY 2020 and \$2.3 million in FY 2021. Of the total, revenue loss to the GRF would be \$1.4 million in FY 2020 and \$2.2 million in FY 2021. Combined distributions to the LGF and the PLF would decrease by about \$0.1 million in FY 2020 and in FY 2021. Reduces revenue from permissive county and transit authority sales taxes by about \$0.3 million in FY 2020 and \$0.5 million in FY 2021.

Fiscal effect: Same as the House.

Fiscal effect: Same as the House.

TAXCD44 Sales tax: Exemption for manufacturing cleaning supplies and services

No provision.

R.C. 5739.011, Section 757.130
 Exempts from sales and use tax any supplies or janitorial services purchased to clean machinery in a manufacturing facility.
Fiscal effect: Decreases sales tax revenue by \$21.3 million in FY 2020 and \$28.7 million in FY 2021. Of the total, revenue loss to the GRF would be \$20.6 million in FY 2020 and \$27.7 million in FY 2021. Combined distributions to the LGF and the PLF would decrease by \$0.7 million in FY 2020 and \$1.0 million in FY 2021. Reduces revenue from permissive county and transit authority sales taxes by \$5.0 million in FY 2020 and \$6.8 million in FY 2021.

No provision.

No provision.

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TAXCD53 Hotel intermediaries: sales and lodging taxes

R.C. 5739.09, 5739.082 and Section 757.180

No provision.

Specifies that a hotel intermediary is a person that arranges for the sale of hotel rooms. Excludes from this definition 1) a hotel itself; 2) a person receiving a commission from a hotel; and 3) a person imposing a charge for the service as long as the charge is separately identified on an invoice, bill of sale, receipt, or similar document given to the consumer.

No provision.

No provision.

No provision.

Specifies that the taxable base, for the purposes of the sales and use tax and local lodging taxes, is to be the advertised price of a room.

No provision.

No provision.

No provision.

Requires the hotel intermediary to collect and remit local lodging taxes to the subdivision levying the tax.

No provision.

No provision.

Fiscal effect: Increases sales tax revenue by several millions of dollars in FY 2020 and up to \$20.7 million in FY 2021. Of the revenue increase, 96.68% would be retained by the GRF in FY 2020 and up to \$20 million in FY 2021. Potential revenue increase in FY 2020, and revenue gain of up to \$4.9 million in FY 2021 from permissive county and transit authority sales taxes. Increases lodging taxes in FY 2020, and revenue gains of up to \$8 million in FY 2021.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD31 Modification of substantial use tax nexus standard for remote sellers

R.C. 5741.01, 5741.04, 5741.05, 5741.07, 5741.11, 5741.13, 5741.17, 5743.62, Sections 757.80 and 812.20

R.C. 5741.01, 5741.04, 5741.05, 5741.07, 5741.071, 5741.11, 5741.13, 5741.17, 5743.62, Sections 757.80 and 812.20

R.C. 5741.01, 5741.04, 5741.05, 5741.07, 5741.071, 5741.11, 5741.13, 5741.17, 5743.62, Sections 757.80 and 812.20

No provision.

Modifies Ohio's substantial nexus assumptions as follows: (1) Adds a presumption of substantial nexus for sellers that have gross receipts in excess of \$100,000 from sales into Ohio or engage in 200 or more separate sales transactions into Ohio during the current or preceding calendar year. (2) Eliminates a presumption of substantial nexus for sellers with annual Ohio sales in excess of \$500,000 that either (a) use computer software stored or distributed in Ohio to make Ohio sales or (b) provide, or enter into an agreement with a third party to provide, content distribution networks in Ohio to accelerate or enhance the delivery of the seller's website to Ohio consumers. (3) Eliminates a presumption of substantial nexus for sellers that enter into "click-through" agreements with Ohio residents.

Same as the House.

Same as the House.

No provision.

Regarding the use tax collection by marketplace facilitators: (1) Requires persons that own, operate, or control a physical or electronic marketplace through which retail sales are facilitated on behalf of other sellers (i.e., "marketplace facilitators") to register as a seller and collect and remit the use tax due on all

Same as the House, but makes the following two changes: (1) specifies that a person providing only advertising services is not a marketplace facilitator, and (2) eliminates charging, collecting, or receiving selling fees, listing fees, referral fees, closing fees, or other consideration from the facilitation of a sale as elements that

Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

transactions facilitated through that marketplace. (2) Specifies that a marketplace facilitator is presumed to have substantial nexus with Ohio if (a) the gross receipts derived from sales made or facilitated into Ohio by the marketplace facilitator exceed \$100,000 during the current or preceding calendar year, or (b) if the marketplace facilitator makes or facilitates 200 or more sales into Ohio during the current or preceding calendar year. (3) Prohibits class action lawsuits against a marketplace facilitator related to an overpayment of use tax.

may contribute to the determination that a sale is "facilitated" by a marketplace facilitator.

No provision.

Changes the phrasing of three nexus-related references in R.C. 5743.62 involving sellers of tobacco products from "nexus in this state" to "substantial nexus with this state" in order to obtain consistency with R.C. 5741.01.

Same as the House.

Same as the House.

No provision.

No provision.

Requires the Tax Commissioner, upon receiving an application from a seller, to waive the requirement that a marketplace facilitator collect and remit the tax due on sales facilitated on behalf of the seller if certain conditions are met by the seller. Permits the Commissioner to divulge information related to the status of the waiver to the seller and the marketplace facilitator.

Same as the Senate.

No provision.

Excuses a marketplace facilitator from liability for failing to collect use tax from an unaffiliated seller if it demonstrates to the Commissioner that it made a reasonable effort to obtain accurate information about the sale but failed to collect tax because of incorrect information

Same as the House, but also states that the information the facilitator attempts, but fails, to obtain is not only accurate, but also "sufficient."

Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

from the seller.

Fiscal effect: Increases revenue from the sales and use tax by \$121 million in FY 2020 and \$210 million in FY 2021. Revenue to the GRF would increase by \$117 million in FY 2020 and \$203 million in FY 2021. Distributions to the LGF and the PLF would total \$4 million and \$7 million, respectively. Revenue gains may be higher or lower depending on the behavioral response of remote sellers and market facilitators. Increases revenue from permissive county and transit authority taxes by \$30 million in FY 2020 and \$51 million in FY 2021.

Fiscal effect: Same as the House.

Fiscal effect: Same as the House.

TAXCD15 Tax refunds

Section: 409.20

Specifies that appropriation item 110635, Tax Refunds, is to be used to pay refunds under section 5703.052 of the Revised Code. Appropriates any additional amounts that may be necessary for this purpose.

Section: 409.20

Same as the Executive.

Section: 409.20

Same as the Executive.

Section: 409.20

Same as the Executive.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD33 CAT: historic rehabilitation credit

No provision.

Section: 757.40

Extends, to July 1, 2021, a temporary provision authorizing owners of a historic rehabilitation tax credit certificate to claim the credit against the commercial activity tax (CAT) in addition to against the income tax, financial institutions tax, or the insurance company franchise taxes as authorized under continuing codified law. (A similar biennial authorization provision has been in effect since July 2013 and the current biennium's authorization is scheduled to expire after June 30, 2019.)

Fiscal effect: Will reduce CAT revenues by an unknown amount in FY 2020 and FY 2021.

Section: 757.40

Same as the House.

Fiscal effect: Same as the House.

Section: 757.40

Same as the House.

Fiscal effect: Same as the House.

Commercial Activity Tax

TAXCD37 CAT administrative earmark

No provision.

R.C. 5751.02

Reduces the percentage of commercial activity tax (CAT) revenue to be credited to the Revenue Enhancement Fund (Fund 2280) from the current 0.75% to 0.65% effective July 1, 2019.

R.C. 5751.02

Same as the House.

R.C. 5751.02

Same as the House.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Fiscal effect: Reduces revenue to Fund 2280, which helps defray departmental costs of administering the CAT and other taxes, by about \$2.1 million in FY 2020 and \$2.2 million in FY 2021. Has the effect of increasing GRF revenue by corresponding amounts.

Fiscal effect: Same as the House.

Fiscal effect: Same as the House.

Cigarette Taxes

TAXCD27 ****PARTIALLY VETOED**** Legal age for a person to receive or purchase cigarettes

R.C. 2927.02, 2927.022

R.C. 2927.02, 2927.022

R.C. 2927.02, 2151.87, 2927.022, 2927.024

R.C. 2927.02, 2151.87, 2927.022, 2927.024

Increases from 18 to 21 the legal age for a person to receive or purchase cigarettes, other tobacco products, alternative nicotine products, or papers used to roll cigarettes.

Same as the Executive, but changes the term "electronic cigarette" to "electronic smoking device" and modifies its definition for purposes of age restrictions on the purchase of tobacco products.

Same as the House ***** VETOED: , except the provision does not apply to a person who is 18 years of age on or before October 1, 2019.*****

Same as the Senate.

Defines and includes vapor products within the definition of "alternative nicotine product."

Same as the Executive, but modifies the definition of "tobacco product" to include any component or accessory used in the consumption of a tobacco product.

Same as the House.

Same as the House.

Requires clear and visible posting of signage indicating the legal age at locations where cigarettes, tobacco, and alternative nicotine products are sold.

Same as the Executive.

Same as the Executive.

Same as the Executive.

No provision.

No provision.

Specifies in the exception to the prohibition against a child using or purchasing tobacco products in the Juvenile Law that the parent, spouse, or legal guardian of the child must be 21 years of age or older. *****VETOED: specifies that the prohibition does not apply to a child if**

Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Fiscal effect: The Executive estimates a GRF revenue loss of \$2.7 million in FY 2020 and \$4.0 million in FY 2021 under the sales and use tax from this provision, and GRF losses of \$14.3 million in FY 2020 and \$18.7 million in FY 2021 from cigarette tax effects. The provision may also increase the costs of local law enforcement agencies if it results in more violation cases.

Fiscal effect: Same as the Executive.

the child's parent, spouse, or legal guardian is 18 years of age on or before October 1, 2019.***] Modifies the penalty for a child using false information to obtain tobacco products, includes "electronic smoking device" within the definition of "tobacco product," and prohibits a person between the ages of 18 and 20 from using false information to obtain tobacco products.

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

TAXCD74 Tax on vapor products

No provision.

No provision.

R.C. 5743.51, 5743.01, 5743.025, 5743.14, 5743.20, 5743.41, 5743.44, 5743.52 through 5743.55, 5743.59 through 5743.64, 5743.66, and 5751.01; Sections 757.260 and 757.270

Levies a tax of \$0.10 per milliliter (mL) of vapor product, to be paid by distributors, beginning October 1, 2019. Provides that, if the vapor product is sold in nonliquid form, the tax is levied on each gram.

R.C. 5743.51, 1346.04, 5743.01, 5743.025, 5743.03, 5743.14, 5743.20, 5743.41, 5743.44, 5743.52 through 5743.55, 5743.59 through 5743.64, 5743.66, and 5751.01; Sections 757.260 and 757.270

Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	No provision.	Defines vapor product as any liquid solution or other substance that 1) contains nicotine, and 2) is depleted as it is used in an electronic smoking product. Excludes from the definition any product that is classified as a drug, device, or combination product by the FDA.	Same as the Senate.
No provision.	No provision.	Specifies that a retail dealer of vapor products is any person engaged in the business of selling vapor products to ultimate consumers in this state, regardless of quantity, amount, or number of sales. Prohibits the distribution of vapor products without a license, and creates a new license for vapor distributor of vapor products with an application fee of \$125. Establishes a combined tobacco and vapor products distribution license with an application fee of \$1,000, which is the same fee currently charged for a tobacco products distribution license.	Same as the Senate.
No provision.	No provision.	Specifies that the tax does not apply if a previously-taxed vapor product is reprocessed and sold.	Same as the Senate.
No provision.	No provision.	Requires vapor product importers and manufacturers, like tobacco product importers and manufacturers, to register with and file monthly reports with the Tax Commissioner, listing sales of such products, beginning in July 2020.	Same as the Senate.
No provision.	No provision.	Requires a vapor distributor to pay the tax after receiving vapor products in this state from a manufacturer or, if the tax has not already been paid, from another person.	Same as the Senate, but authorizes a manufacturer of vapor products to avoid payment of the tax if it submits to the Tax Commissioner a statement from the retailer

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	No provision.	Specifies that retailers may purchase vapor products only from licensed distributors.	asserting that the retailer will pay the tax. Same as the Senate.
No provision.	No provision.	Allows a law enforcement officer to stop and inspect a vehicle if the officer reasonably believes the vehicle is transporting vapor products in violation of state tax law.	Same as the Senate.
No provision.	No provision.	Excludes from gross receipts, for purposes of the commercial activity tax, any moneys used to pay the vapor product excise tax.	Same as the Senate.
No provision.	No provision.	Sets the due date of monthly importer and manufacturer reports at the 23rd day of the month, which is also the day on which excise and use tax returns are due for tobacco and vapor products.	Same as the Senate.
No provision.	No provision.	Specifies that no entity shall prepare for shipment, ship, transport, deliver, prepare for distribution, or distribute vapor products with the intent to avoid taxation, when the first invoice price of the products exceeds \$300 during any twelve-month period.	Replaces the Senate version with a provision specifying that no entity shall prepare for shipment, ship, transport, deliver, prepare for distribution, or distribute vapor products with the intent to avoid taxation, when the volume of vapor products exceeds 500 milliliters or 500 grams.
No provision.	No provision.	No provision.	Requires a vapor distributor to obtain the Tax Commissioner's authorization before selling vapor products to another vapor distributor, and allows such a transfer only if the selling distributor obtained the vapor products directly from a manufacturer or importer.
No provision.	No provision.	No provision.	Excuses vapor distributors licensed solely to distribute vapor products from the requirement

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	No provision.	No provision. Fiscal effect: Increases state revenue from the sale of vapor products by several millions of dollars per fiscal year. Under codified law, the revenue gain would be shared by the GRF (96.68%), the Local Government Fund (LGF, 1.66%), and the Public Library Fund (PLF, 1.66%).	under continuing law for tobacco product excise taxpayers to report their sales of certain tobacco products, such as cigarettes and "roll-your-own" tobacco, to the Tax Commissioner. Specifies that a wholesale dealer of vapor products located outside Ohio that sells products to an Ohio wholesaler is a vapor distributor required to register with the Tax Commissioner and remit the new excise tax. Fiscal effect: Same as the Senate.

Financial Institution Tax

TAXCD39 Financial institutions tax - limit on tax base			
No provision.	R.C. 5726.04, Section 757.110 Starting with tax years beginning on or after January 1, 2020, limits the tax base upon which the financial institutions tax (FIT) is computed, such that equity capital in excess of 14% of an institution's total assets would not be included in the FIT base.	No provision.	R.C. 5726.04, Section 757.360 Same as the House, but clarifies the manner by which the total assets of financial institutions are determined.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Fiscal effect: Loss of revenue from the financial institutions tax of up to \$10 million in FY 2021. Potential loss in FY 2020 of uncertain magnitude. Under codified law, the GRF would bear 96.68% of the loss, and distributions to the LGF and the PLF would be reduced by 1.66% for each fund.

Fiscal effect: Same as the House.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Property Taxes and Transfer Fees

TAXCD86 ****VETOED**** Property tax notices and ballot language

R.C. 133.18, 306.32, 306.322, 345.01, 345.03, 345.04, 505.37, 505.48, 505.481, 511.27, 511.28, 511.34, 513.18, 755.181, 1545.041, 1545.21, 1711.30, 3311.50, 3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 5748.04, 5748.08, and 5748.09; Section 130.82

No provision.

No provision.

No provision.

[***VETOED: Modifies information conveyed in and the form of property tax election notices and ballot language as follows:
 - Requires notices and ballot language to convey a property tax levy's rate in dollars for each \$100,000 of fair market value instead of in dollars for each \$100 of taxable value.
 - Requires notices and ballot language to display the estimated amount the levy would collect annually.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

- Prohibits any portion of a property tax question from being printed on the ballot in boldface type or with differing font size, with some exceptions.
Applies these changes to elections held after the 100th day after the bill's 90-day effective date.***]

Fiscal effect: None.

TAXCD40 Partial property tax reduction for child care centers

R.C. 319.302, 323.155, 323.16; Section 757.100

R.C. 319.302, 323.155, 323.16; Section 757.100

No provision.

Authorizes a partial real property tax exemption for child care centers that serve children from households that receive public assistance. Provides that the exemption equals 50% of the taxes due on the property if at least 25%, but less than 50%, of the children that attend the center reside in households that receive public assistance. Provides that if more than 50% of the children that attend the center reside in such households, the exemption equals 75%. Limits eligibility for the exemption to centers that 1) are licensed by ODJFS, 2) are not the administrator's main residence, and 3) are not used for any other commercial purpose. (Local taxing authorities are not reimbursed for the effect of the exemption on their tax revenues.)

No provision.

Same as the House.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Fiscal effect: An increase in property tax exemptions would decrease revenues to schools and other units of local government, and would increase taxes of other property owners for levies designed to raise fixed sums of money.

Fiscal effect: Same as the House.

TAXCD85 ****VETOED**** School district property tax reduction for certain property

No provision.

No provision.

No provision.

R.C. 319.302, 323.155, 323.18; Section 757.350

[*** VETOED: Authorizes a property tax reduction for certain property owners whose taxes comprise a relatively high proportion of a school district's operating expenses. Specifies that to qualify, the property must be located in both a village and in a school district with an enrollment of at least 1,300 students (a "qualifying area"). Caps the amount of school district property taxes paid by the property owners in the qualifying area at four times the operating expenses the district paid in the previous year on account of the students who reside in the qualifying area.***]

Fiscal effect: May cost affected school districts up to millions of dollars in tax revenue. The cost is uncertain because of data limitations.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD68 Property tax billing content

No provision.

No provision.

R.C. 323.131, 757.210

Requires, on and after January 1, 2021, property tax bills and county auditor and treasurer websites to show the respective shares of the billed amounts or percentages to be received by the various taxing units.

Fiscal effect: May result in additional costs for some counties.

R.C. 323.131, 757.210

Same as the Senate, but removes the requirement for the shares to be displayed on tax bills.

Fiscal effect: Same as the Senate, but any additional costs are likely to be lower.

TAXCD51 Property tax homestead exemption

No provision.

R.C. 323.151, Section 757.150

Modifies eligibility for the homestead exemption by requiring deducted business income to be included in the income eligibility calculation. Applies property tax changes beginning in tax year 2019 (tax year 2020 for manufactured homes). Only homeowners whose eligibility for the homestead exemption is subject to means testing will be affected by this change.

R.C. 323.151, Section 757.150

Same as the House, but delays the change to tax year 2020 (tax year 2021 for manufactured homes).

R.C. 323.151, Section 757.150

Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Fiscal effect: Would reduce GRF reimbursements to local governments by an estimated \$5.1 million per year initially. GRF savings would rise in subsequent years. The state reimburses local governments from the GRF for revenue losses resulting from the homestead exemption.

Fiscal effect: Same as the House, but the fiscal effect would be delayed for one year. With this passage of time, an additional group of homeowners would be subject to means testing, and the reduction in reimbursements would be an estimated \$6.1 million per year initially.

Fiscal effect: Same as the Senate.

TAXCD57 State community college permanent improvements levy

No provision.

R.C. 3358.11, 3333.59, 3358.02, 3358.06

Authorizes the board of trustees of a state community college district to levy a property tax for permanent improvements, or a combination bond issuance and tax levy for that purpose. Specifies that the tax is subject to voter approval and that it may be levied for a specified number of years or for a continuing period of time. (The tax levy authorized by this provision is nearly identical to a tax levy authorized under continuing law for community college districts, except that the community college district levy can also be used for operating expenses.)

Fiscal effect: May result in additional tax levies or bond issues for the specified purpose.

R.C. 3358.11, 3333.59, 3358.02, 3358.06

Same as the House.

Fiscal effect: Same as the House.

R.C. 3358.11, 3333.59, 3358.02, 3358.06

Same as the House.

Fiscal effect: Same as the House.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD59 Adding housing requirements to terms of a Community Reinvestment Act

No provision.	<p>R.C. 3735.661 Specifies that an amendment that adds affordable housing requirements to the terms of a community reinvestment area (CRA) in existence on July 21, 1994, will not subject the CRA to state law requirements that subsequently became effective. Fiscal effect: Uncertain.</p>	<p>R.C. 3735.661 Same as the House. Fiscal effect: Same as the House.</p>	<p>R.C. 3735.661 Same as the House. Fiscal effect: Same as the House.</p>
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TAXCD56 School safety levy for chartered nonpublic schools

No provision.	<p>R.C. 5705.21 Authorizes the board of education of a school district to propose a tax levy for school safety and security and give some of the revenue to chartered nonpublic schools located in the district to be used for that purpose.</p>	<p>R.C. 5705.21 Same as the House.</p>	<p>R.C. 5705.21 Same as the House.</p>
No provision.	<p>Requires that the resolution and ballot language proposing the levy specify the portion of the proceeds allocated to chartered nonpublic schools. Specifies that the chartered nonpublic school portion would be divided proportionally among all such schools located within the territory of the school district based on the number of "resident students" (i.e., students who are entitled to attend school in the district) enrolled in each chartered nonpublic school. Requires that, if proceeds are shared with any</p>	<p>Same as the House.</p>	<p>Same as the House.</p>

Executive

As Passed by the House

As Passed by the Senate

As Enacted

nonpublic school in the district, they must be shared with all nonpublic schools in the district in that proportion.

Fiscal effect: May result in additional tax levy revenue to schools for the specified purpose.

Fiscal effect: Same as the House.

Fiscal effect: Same as the House.

TAXCD34 Property tax exemption for fraternal and veterans organizations

No provision.

R.C. 5709.17, Section 757.90
 Modifies an existing tax exemption for property held or occupied by a fraternal organization by excluding rent received from other fraternal organizations in determining whether or not property qualifies for the exemption. (Under continuing law, property that generates more than \$36,000 in rental income in a year does not qualify for the exemption.)

R.C. 5709.17, Section 757.90
 Same as the House.

R.C. 5709.17, Section 757.90
 Same as the House.

No provision.

Similarly modifies an existing tax exemption for property held or occupied by certain veterans' organizations by excluding rent received from other veterans' organizations in determining whether or not the rental income produced by the property exceeds a similar \$36,000-per-year limit.

Same as the House.

Same as the House.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Fiscal effect: Easing the constraint on qualifying for property tax exemption would likely allow additional organizations to qualify. An increase in property tax exemptions would decrease revenues to schools and other units of local government, and would increase taxes of other property owners for levies designed to raise fixed sums of money.

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

TAXCD25 Tax increment financing term extension

R.C. 5709.40, 5709.41, 5709.51, 5709.73, 5709.78, and Section 757.20

Authorizes municipalities, townships, and counties, under certain conditions, to extend the term of a tax increment financing (TIF) property tax exemption by up to 30 additional years. Provides that, to be eligible for such an extension, the TIF (1) must generate \$1.5 million in service payments in the immediately preceding year, (2) must not generate more than \$1.5 million in any other preceding year (this requirement only applies after 2020), and (3) the property owner must compensate the school district fully for its property tax losses. (Current law limits the term of TIF tax exemptions to 30 years. TIFs exempt tax revenue on a specified percentage, up to 100%, of the increase in real property value, and redirects service payments equal in amount to taxes that would otherwise be due into a special fund used to pay for new infrastructure.)

Fiscal effect: Some units of local government may incur ongoing tax revenue losses, relative to revenues from the increase in property value if the TIF was not in effect.

R.C. 5709.40, 5709.41, 5709.51, 5709.73, 5709.78, and Section 757.20

Same as the Executive.

Fiscal effect: Same as the Executive.

R.C. 5709.40, 5709.41, 5709.51, 5709.73, 5709.78, and Section 757.291

Same as the Executive.

Fiscal effect: Same as the Executive.

R.C. 5709.40, 5709.41, 5709.51, 5709.73, 5709.78, and Section 757.291

Same as the Executive.

Fiscal effect: Same as the Executive.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD58 ****VETOED**** Exemption of residential development property

No provision.

R.C. 5709.54

[****VETOED:** Exempts from property tax the value of land subdivided for residential development in excess of the fair market value of the property from which that land was subdivided, apportioned according to the relative value of each subdivided parcel. Authorizes the exemption for up to three years or, if later, each of the ensuing tax years until, but not including, the tax year in which a sexennial reappraisal is completed, except that the exemption shall not apply beginning with the tax year that begins after the tax year in which construction of a residential building on that property commences or title to the property is transferred for consideration, whichever is earlier. ******]

Fiscal effect: Revenue losses to school districts and other units of local government appear indeterminate but could range into the low millions of dollars.

No provision.

R.C. 5709.54

Same as the House.

Fiscal effect: Same as the House.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD41 Community school property tax exemption procedures

No provision.

R.C. 5713.08, 5715.27

Removes existing law requirement that a community school file an annual exemption application for its property with the Tax Commissioner as a condition of receiving the exemption. Requires instead that a community school file an exemption application for only the first year for which the exemption is sought and thereafter the school need only file an annual statement attesting that its property continues to qualify for exemption. (Community school property used for an educational purpose qualifies for a property tax exemption. Currently, property owners, including community schools, are generally required to file an annual application with the Tax Commissioner or a county auditor to obtain an exemption).

Fiscal effect: None.

R.C. 5713.08, 5715.27

Same as the House.

Fiscal effect: Same as the House.

R.C. 5713.08, 5715.27

Same as the House.

Fiscal effect: Same as the House.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD54 Local government property tax complaints

No provision.	<p>R.C. 5715.19, Section 757.190 Requires a county, township, school district, or municipal corporation that contests the value or classification, for property tax purposes, of a parcel or parcels not owned by that local government to first pass an authorizing resolution. Requires that certain contents be included in the resolution.</p>	No provision.	No provision.
No provision.	<p>Specifies that the local government must notify the property owner or owners by certified mail postmarked at least 14 calendar days before adoption of the resolution.</p>	No provision.	No provision.
No provision.	<p>Allows a board of revision to consider a timely filed complaint if the only requirement not satisfied is that the written notice or resolution fails to accurately identify the owner or owners, or the street address, of the parcel or parcels.</p>	No provision.	No provision.
No provision.	<p>Applies to complaints and counter-complaints filed for tax year 2019 and thereafter.</p>	No provision.	No provision.

Fiscal effect: Local governments would incur direct costs to send out the required notices and may incur added costs to pass resolutions. Such added administrative costs would be permissive, and appear unlikely to be large. The provision could result in indirect fiscal effects, for example if it resulted in fewer property tax complaints being filed.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD69 Tax exemption for qualified energy projects

No provision.	No provision.	<p>R.C. 5727.75, Section 757.200 Extends, by two years from December 31, 2020 to December 31, 2022, the deadline by which the owner or lessee of a qualified renewable energy project may apply for a property tax exemption.</p>	<p>R.C. 5727.75, Section 757.200 Same as the Senate.</p>
No provision.	No provision.	<p>Clarifies the calculation of payments-in-lieu-of-taxes, paid by solar energy projects that receive the exemption.</p> <p>Fiscal effect: May result in additional applications for property tax exemptions under the program.</p>	Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD52 Abatement of unpaid property taxes for certain municipal property

No provision.

Section: 757.170

Authorizes abatement of unpaid property taxes, penalties, and interest due on property owned by a municipality that, within the past 25 years, (a) was part of a federal disaster area declared due to severe storms or flooding and (b) obtained the title to the property pursuant to a hazard mitigation grant from the Federal Emergency Management Agency. (Under current law unpaid taxes standing charged against property may not be abated for more than three years, and the property is disqualified for tax exemption even if it otherwise qualifies.)

Fiscal effect: This provision would benefit the Village of Rutland, and other municipalities, if any, with property that satisfies the specified criteria. Rutland owns 14 parcels on which tax delinquencies total more than \$34,000. LBO does not know if this is the full extent of Rutland’s fiscal issue that would be addressed by this provision.

No provision.

Section: 757.340

Same as the House.

Fiscal effect: Same as the House.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Other Taxation Provisions

TAXCD60 Qualifications for the JRTC for manufacturers and corporate headquarters

		R.C. 122.171	R.C. 122.171
No provision.	No provision.	Modifies the qualifications for manufacturers and corporate headquarters to qualify for a nonrefundable job retention tax credit (JRTC).	Same as the Senate.
No provision.	No provision.	Allows a corporate headquarters to qualify for the JRTC if it is located in a foreign trade zone, regardless of whether it meets payroll or employment requirements, but continues to require it to meet minimum capital investment requirements.	Same as the Senate.
No provision.	No provision.	Allows manufacturers to qualify for the credit if they make a capital investment over three years equal to the lesser of \$50 million or 5% of the net book value of tangible personal property used at the project at the end of that three-year period. (Current law requires the \$50 million investment.) Permits manufacturers to no longer meet minimum payroll or employment requirements to qualify for the JRTC, but allows the tax credit agreement to contain such requirements.	Same as the Senate.
		Fiscal effect: Potential GRF revenue loss.	Fiscal effect: Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD78 Convention facilities authority lodging tax

No provision.	No provision.	<p>R.C. 351.021, Section 757.311 Authorizes a convention facilities authority (CFA) created between July and December of 2019 to levy up to a 3% excise tax on hotel lodging within its territory. Requires that the resolution authorizing the tax be adopted on or before December 30, 2020. (The tax must be used to fund permanent improvements, including associated debt, the authority's operating costs, and costs to administer the tax. The tax must be approved by the board of county commissioners before it is levied but is not subject to voter approval.)</p>	<p>R.C. 351.021, Section 757.311 Same as the Senate.</p>
No provision.	No provision.	<p>Subjects resolutions creating a CFA between July and December of 2019 to a referendum if a referendum petition is signed by 10% of the number of persons who voted for Governor in the most recent gubernatorial election and is filed within 90 days. (The imposition of the tax itself is not subject to referendum but the tax may not be imposed until after the referendum period for the resolution creating the CFA has expired.)</p>	<p>Same as the Senate.</p>

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		<p>Fiscal effect: May result in a 3% excise tax on hotel lodging within the territory of a convention facilities authority. LSC's information is that this amendment pertains to the Montgomery County convention facility authority. In calendar year 2016, 3% lodging taxes levied by Montgomery County and by municipal governments and townships in the county raised a total of \$5.9 million.</p>	<p>Fiscal effect: Same as the Senate.</p>

TAXCD84 Lodging tax revenue for county fairgrounds

No provision.	No provision.	<p>R.C. 351.021 Increases from 15% to 25% the maximum amount of lodging tax revenue received by the Muskingum County Convention Facilities Authority (CFA) that the CFA is permitted to divert to various county fairground purposes. Allows the CFA to use unspent revenue that was previously allocated to county fairgrounds in subsequent years without counting it towards the 25% cap.</p>	<p>R.C. 351.021 Same as the Senate.</p>
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Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD67 Tourism development district (TDD) development charge and gross receipts tax extension

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	No provision.	<p>R.C. 715.015, 503.56, 503.58, 715.014, and 5739.101</p> <p>Authorizes a township or municipal corporation that created a TDD to enter into agreements with owners of property located within the TDD to impose a development charge on the property equal to a percentage (up to 2%) of gross receipts derived from sales made at the property. Specifies that the development charge is subject to the approval of the board of county commissioners of the county where the property is located. Provides that the development charge is collected and enforced in the same manner, and has the same lien status, as real property taxes. Prohibits a municipal corporation or township that currently levies a gross receipts tax within the TDD from also imposing development charges.</p>	<p>R.C. 715.015, 503.56, 503.58, 715.014, and 5739.101</p> <p>Same as the Senate.</p>
No provision.	No provision.	<p>Extends the authority for municipal corporations or townships to levy a new TDD resort area gross receipts tax for the purpose of fostering and developing tourism until December 31, 2020.</p> <p>Fiscal effect: May result in additional revenue to tourism development districts.</p>	<p>Same as the Senate.</p> <p>Fiscal effect: Same as the Senate.</p>

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD61 Retirement income exempt from municipal income taxes

No provision.

No provision.

R.C. 718.01, 757.220

Defines "pension" and "retirement benefit plan" for purposes of the municipal income tax essentially providing that all retirement benefit plans, including those that do not qualify for federal income tax deferral or exemption from FICA or Medicare taxes, are exempt from municipal income tax. Specifies that the exemption applies to municipal taxable years beginning in or after 2020. (Such plans include "supplemental executive retirement plans," also known as SERPs or "top hat" plans, that are paid to supplement the retirement earnings of certain highly compensated executive employees.)

R.C. 718.01, 757.220

Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		<p>Fiscal effect: Current Ohio law exempted pensions from municipal income taxation starting in 2016, under provisions enacted in H.B. 5 of the 130th General Assembly, however existing law does not define "pensions" and "retirement benefit plan" for these purposes. To the extent that it clarifies existing law, this provision would have no fiscal effect. There may be municipalities that revised tax ordinances, though, to incorporate pension revisions required by H.B. 5 and redefined pensions as limited to include certain plans. For such municipalities, the provision could be interpreted as reducing municipal income tax revenues. The number of municipalities under that scenario and their revenue losses are undetermined.</p>	<p>Fiscal effect: Same as the Senate.</p>

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD23 **PARTIALLY VETOED State administration of municipal income taxes**

R.C. 718.83, 321.24 and 5745.05

R.C. 718.83, 321.24 and 5745.05

R.C. 718.83, 321.24, 718.80, 718.81, 718.84, 718.841, 718.85, 718.93, and 5745.05; Sections 387.10, 387.20, 757.220, 757.321, 812.20, and 815.10

R.C. 718.83, 321.24, 718.80, 718.81, 718.841, 718.85, and 5745.05; Sections 387.10, 387.20, 757.220, 812.20, and 815.10

Requires a municipal corporation to remit payment to the Treasurer of State if the net distribution amount for a municipal corporation's state-administered municipal income tax accounts is less than zero in any month. (Continuing law allows businesses to elect to have the Department of Taxation administer the business' municipal income taxes beginning in 2018. The Commissioner is required to distribute municipal income tax revenue on a monthly basis, after deducting 0.5% of such revenue to cover the Department's administrative expense. A municipal corporation's net distribution amount might be less than zero if audit adjustments and refunds exceed collections in a given month.)

Same as the Executive.

Same as the Executive.

Same as the Executive.

Requires that the payment be remitted within thirty days of receiving notice of the deficiency. Allows the Commissioner to recover unpaid amounts by reducing a delinquent municipal corporation's municipal income tax distributions, electric light and telephone company income tax distributions, and property tax distributions.

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
<p>Requires the Director of Budget and Management to transfer money from the GRF to the Municipal Income Tax Fund in the event that the balance of the Municipal Income Tax Fund is not sufficient to cover the required monthly distributions of municipal income tax revenue. Requires, in the event of such a transfer, for the Director and the Commissioner to develop a plan to repay the GRF as soon as practical.</p>	<p>No provision.</p>	<p>No provision.</p>	<p>No provision.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Requires the Department of Taxation to develop a web portal that will be used to securely exchange information with municipal corporations.</p>	<p>No provision.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Requires that a taxpayer opt-in or opt-out of the state-administered tax on or before the fifteenth day of the fourth month after the beginning of a taxable year, rather than the first day of the third month of a taxable year. [***VETOED: Allows a taxpayer to terminate the taxpayer's election to file municipal income taxes with the state within the first 24 months of making the election by providing a 60-day notice of termination.***]</p>	<p>Same as the Senate, but removes the opt-in or opt-out change.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Requires the Tax Commissioner to notify municipal corporations when a taxpayer has opted-in or out of the state-administered tax, rather than the taxpayer itself notifying each municipal corporation.</p>	<p>No provision.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Allows, rather than requires, the Tax Commissioner to withhold tax collections from a municipality that fails to comply with reporting requirements.</p>	<p>No provision.</p>

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	No provision.	Modifies the deadline by which a municipality must provide taxpayer information to the Department when a taxpayer opts-in to the state-administered tax.	No provision.
No provision.	No provision.	Removes a requirement that, if a taxpayer has multiple taxable years beginning in one calendar year, the taxpayer must aggregate the information necessary to compute the tax for all such years onto one annual return. (Under this provision, a taxpayer would file a single return for each taxable year, as with the federal, state, and locally-administered municipal income taxes.)	No provision.
No provision.	No provision.	Requires, rather than allows, the Tax Commissioner to conduct an audit of a taxpayer when the matter is referred by a municipality.	No provision.
No provision.	No provision.	Requires the Tax Commissioner to notify municipalities when conducting an examination of a taxpayer and to share any records obtained as a result of the examination.	No provision.
Fiscal effect: Will facilitate administration of the state-administered municipal income tax.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD22 Municipal Net Profit Tax Fund

R.C. 718.85, 718.83 and 718.90; Section 701.20

Creates a separate Municipal Net Profit Tax Fund to receive revenue from the state-administered municipal tax on business income, and from which to distribute this revenue to the municipal corporations to which it is owed. (Under current law, the revenue from that tax is deposited into the Municipal Income Tax Fund, Fund 7095, which also receives revenue from the state-administered municipal income tax on electric and telephone companies.) Requires the Director of Budget and Management to transfer all money balances in Fund 7095 that were collected from the state-administered municipal tax on business income into the new fund.

No provision.

R.C. 718.85, 718.83 and 718.90; Section 701.20

Same as the Executive.

Requires Fund 5VR0 appropriation item 110902, Municipal Net Profit Tax, to be used to make payments to municipal corporations of the net profits tax administered on their behalf by the Department of Taxation.

R.C. 718.85, 718.83 and 718.90; Section 701.20

Same as the Executive.

Same as the House.

R.C. 718.85, 718.83 and 718.90; Section 701.20

Same as the Executive.

Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
<p>Fiscal effect: None.</p>	<p>Fiscal effect: The House budget creates a new Municipal Net Profit Tax Fund (Fund 5VR0) line item, Municipal Net Profit Tax, with an appropriation of \$30 million in FY 2020 and \$35 million in FY 2021 and reduces the appropriation to Fund 7095 line item 110995, Municipal Income Tax, by these same amounts (see RDFCD3).</p>	<p>Fiscal effect: Same as the House.</p>	<p>Fiscal effect: Same as the House.</p>
<p>TAXCD65 Criminal records check for municipal tax employees</p>			
<p>No provision.</p>	<p>No provision.</p>	<p>R.C. 718.131 Extends a criminal records check requirement currently applying to state employees with access to federal tax information to employees of municipal corporations and regional councils of government with access to federal tax information. (The Internal Revenue Service requires criminal records checks pursuant to federal law requiring state and local governments to preserve confidentiality of such information.) Fiscal effect: May increase costs for affected units of local government.</p>	<p>R.C. 718.131 Same as the Senate. Fiscal effect: Same as the Senate.</p>

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD82 Disclosing personal income to verify scholarship eligibility

No provision.

No provision.

R.C. 5703.21

Permits the Department of Taxation to share personal income information orally with the Department of Education only for the purpose of verifying family incomes of students applying for and receiving scholarships under the Educational Choice Scholarship Pilot Program.

Fiscal effect: May result in an increase, likely no more than minimal, in the Department's costs to provide the information.

R.C. 5703.21

Same as the Senate, but 1) drops the requirement that communication be made orally, and 2) requires that ODE request the verification and provide sufficient information about the student and the student's family to make the verification.

Fiscal effect: Same as the Senate.

TAXCD80 Property tax exemption for arenas and convention centers

No provision.

No provision.

R.C. 5709.084, Section 757.90

Expands a real property tax exemption in current law that applies to a convention center or arena that is 1) owned by a Convention Facilities Authority of a county with a population over 1 million and 2) leased to a private enterprise, to counties with a population over 750,000. Applies the change beginning tax year 2019. (Continuing law exempts property owned by any Convention Facilities Authority from taxation unless the property is leased to, or used exclusively by, a private enterprise. Several exceptions to this rule have been created for certain arenas and convention centers, e.g., Nationwide Arena in Franklin County.)

R.C. 5709.084, Section 757.90

Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
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Fiscal effect: The property tax exemption applies in Hamilton County, which is the only county in Ohio with a population within the 750,000 to 1,000,000 range, according to the 2010 U.S. census.

Fiscal effect: Same as the Senate.

TAXCD36 Local sales and use tax rate changes

	R.C. 5739.021, 5739.023, 5739.026	R.C. 5739.021, 5739.023, 5739.026, Section 757.331	R.C. 5739.021, 5739.023, 5739.026, Section 757.331
No provision.	Allows a county or transit authority to levy a sales and use tax in increments of 0.05%. (Under current law local sales and use taxes must be levied in increments of 0.1% or 0.25%)	Same as the House, but makes the provision effective on October 1, 2019.	Same as the Senate.
No provision.	No provision.	Allows, effective October 1, 2019, for an additional 0.5% of sales and use tax to be levied by counties (other than charter counties) to be used for the purpose of constructing, acquiring, equipping, or repairing detention facilities, if approved by voters. Limits the rate to no more than 1.5% minus an overlapping transit authority's sales and use tax rate. Requires a commensurate reduction in the rate available to an overlapping transit authority (1.5% minus the rate of any county detention facility tax).	Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD45 Extension of county agricultural society lodging tax

No provision.

R.C. 5739.09

Allows for the extension of an existing county lodging tax, from the current five year limit to 15 years, that is levied by a county that hosts, or that has an independent agricultural society that hosts, an annual harness horse race with at least 40,000 one-day attendees (i.e., Delaware County). Provides that an extension must be approved by resolution of the board of county commissioners, would not be subject to voter approval, but would be subject to referendum. (A resolution levying the tax for the first time would continue to be subject to voter approval. Under continuing law, the maximum rate of the additional lodging tax is 3%. The proceeds of the tax are used to pay for the construction, maintenance, and operation of permanent improvements at sites where an agricultural society conducts fairs or exhibits.)

Fiscal effect: Would allow for continuation of the current additional 3% tax for another ten years. In calendar year 2016 (latest available), the tax raised \$657,205.

R.C. 5739.09

Same as the House.

Fiscal effect: Same as the House.

R.C. 5739.09

Same as the House.

Fiscal effect: Same as the House.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD30 Federal partnership level audits

No provision.	<p>R.C. 5747.10, Section 757.70 Prescribes procedures for the reporting and payment of a partnership's partners' Ohio income tax liability arising from a federal partnership level audit.</p>	<p>R.C. 5747.10, 5747.11, Section 757.70 Replaces the House provision with a substantively similar provision which prescribes procedures for how pass-through entities and their investors file amended Ohio income tax returns necessitated by IRS audits, conducted at the entity level, of federal income tax obligations, and how those investors or entities pay deficiencies or obtain refunds resulting from the IRS adjustments arising from such audits.</p>	<p>R.C. 5747.10, 5747.11, Section 757.70 Same as the Senate.</p>
No provision.	<p>Applies to changes in liability arising from federal adjustments with a final determination date of October 1, 2019, or thereafter. Fiscal effect: May result in an increase in personal income tax revenues.</p>	<p>Same as the House. Fiscal effect: Same as the House.</p>	<p>Same as the House. Fiscal effect: Same as the House.</p>

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD55 School District Earned Income Tax Base

No provision.

R.C. 5748.01

Requires that, for purposes of school district income taxes that use "earned income" as the tax base, amounts subject to the state business income deduction must be added back when computing a taxpayer's taxable income. (Under continuing law, school districts that levy an income tax may use Ohio adjusted gross income, OAGI, or "earned income" as a tax base. "Earned income" includes compensation and self-employment earnings, but only to the extent that such income is included in OAGI.)

Fiscal effect: Would increase income tax revenue to school districts in the state that tax earned income by an estimated \$11 million. This estimate is based on limited data so is only an approximation.

No provision.

R.C. 5748.01

Same as the House.

Fiscal effect: Same as the House.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD28 Business Incentive Tax Credits

Section: 757.30

Provides a table that lists an estimate of the specified business incentive credits that may be authorized in each fiscal year of the FY 2020-FY 2021 biennium, an estimate of the credits expected to be claimed in each fiscal year, and an estimate of the amount of credits authorized that will remain outstanding at the end of the FY 2020-FY 2021 biennium.

Specifies that in totality, the table provides an estimate of the state revenue forgone due to business incentive credits in the FY 2020-FY 2021 biennium and future biennia.

Section: 757.30

Same as the Executive.

Same as the Executive.

Section: 757.30

Same as the Executive.

Same as the Executive.

Section: 757.30

Same as the Executive.

Same as the Executive.

Appropriation Language

TAXCD16 Vendor's license payments

Section: 409.20

Specifies that appropriation item 110631, Vendor's License Application, is to be used to make payments to county auditors under section 5739.17 of the Revised Code.

Appropriates any additional amounts that may be necessary to make such payments.

Section: 409.20

Same as the Executive.

Section: 409.20

Same as the Executive.

Section: 409.20

Same as the Executive.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD17 International Registration Plan administration

Section: 409.20

Specifies that appropriation item 110616, International Registration Plan Administration, is to be used under section 5703.12 of the Revised Code for audits of persons with vehicles registered under the International Registration Plan.

Section: 409.20

Same as the Executive.

Section: 409.20

Same as the Executive.

Section: 409.20

Same as the Executive.

TAXCD18 Travel expenses for the Streamlined Sales Tax Project

Section: 409.20

Specifies that the Tax Commissioner may disburse funds, if available, for the purposes of paying travel expenses incurred by members of Ohio's delegation to the Streamlined Sales Tax Project, as appointed under section 5740.02 of the Revised Code, from appropriation item 110607, Local Tax Administration. Requires that any travel expense reimbursement paid for by the Department of Taxation is to be done in accordance with applicable state laws and guidelines.

Section: 409.20

Same as the Executive.

Section: 409.20

Same as the Executive.

Section: 409.20

Same as the Executive.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

TAXCD19 Tobacco Settlement Enforcement

Section: 409.20

Specifies that appropriation item 110404, Tobacco Settlement Enforcement, is to be used by the Tax Commissioner to pay costs incurred in the enforcement of divisions (F) and (G) of section 5743.03 of the Revised Code.

Section: 409.20

Same as the Executive.

Section: 409.20

Same as the Executive.

Section: 409.20

Same as the Executive.

TAXCD20 Property tax administration

Section: 409.20

Specifies that in FY 2020 and FY 2021, (1) the Tax Commissioner is not to compute or certify the amounts calculated under divisions (A) and (B) of section 321.24 of the Revised Code as amended by H.B. 166, (2) the Director of Budget and Management is not to transfer any amounts from the GRF to the Property Tax Administration Fund (Fund 5V80), and (3) the Tax Commissioner is not to subtract any amounts computed under section 5703.80 of the Revised Code from the payments made from the GRF to county treasurers under division (F) of section 321.24 of the Revised Code.

Section: 409.20

Same as the Executive.

Section: 409.20

Same as the Executive.

Section: 409.20

Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
<p>Fiscal effect: Uses balances in Fund 5V80 to pay the Department of Taxation's costs to administer property taxes in the upcoming biennium. Reimburses local governments in full, rather than net of administrative charges, for tax revenues that would otherwise be lost because of the 10% and 2.5% rollbacks and homestead exemption. This provision continues a change in procedure begun for FY 2018 and FY 2019 by Section 757.30 of H.B. 26 of the 132nd G.A., the transportation budget.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Executive.</p>

Executive

As Passed by the House

As Passed by the Senate

As Enacted

AGOCD19 Tax debt certification timeline and collection

No provision.

No provision.

R.C. 131.02

Specifies that the initial action to collect a tax debt is commenced when a certified copy of the Tax Commissioner's entry making an assessment final is filed in the clerk of the appropriate court of common pleas, rather than when the initial action is commenced after the certified copy is filed as under current law.

Fiscal effect: None apparent.

R.C. 131.02

Same as the Senate.

Fiscal effect: Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

AUDCD3 Creation of the Local Government Audit Support Fund

	R.C. 5747.461, 131.511	R.C. 117.131, 131.511	R.C. 117.131, 131.511
No provision.	Creates the Local Government Audit Support Fund (Fund 5VP0) to be used by the Auditor of State to offset the costs of audits of local public offices.	Same as the House, but renumbers RC 5747.461 as RC 117.131.	Same as the Senate.
No provision.	No provision.	States that the appropriation from Fund 5VP0 must remain at the amount designated by the General Assembly. Prohibits the Controlling Board from authorizing additional expenditures from Fund 5VP0.	Same as the Senate.
No provision.	Requires the Director of Budget and Management to credit monthly a portion of total tax revenue credited to the General Revenue Fund equal to 1/12 of the annual fiscal appropriation from the Local Government Audit Support Fund.	Same as the House.	Same as the Senate.
No provision.	Requires the Director of Budget and Management to develop a schedule identifying the specific tax revenue sources to be used to make the monthly transfers and allows the Director to revise the schedule as necessary.	Same as the House.	Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	<p>Fiscal effect: Diverts a portion of GRF revenues to the Local Government Audit Support Fund (Fund 5VP0), which will offset a portion of the audit costs that would otherwise be charged to local governments. The bill appropriates \$10 million each fiscal year under Fund 5VP0 appropriation item 070611, Local Government Audit Support Fund.</p>	<p>Fiscal effect: Same as the House, except prohibits the Controlling Board from approving further appropriations.</p>	<p>Fiscal effect: Same as the Senate.</p>

Executive

As Passed by the House

As Passed by the Senate

As Enacted

OBMCD84 Disposition of surplus revenue

No provision.	No provision.	<p>R.C. 131.44, 5747.06; Section 812.20 Establishes the Income Tax Withholding Fund in the state treasury and requires surplus end-of-year revenue, before it is credited to the Income Tax Reduction Fund (ITRF), to be credited to the new fund to offset costs to the GRF resulting from the Tax Commissioner lowering the income tax withholding tables, as the Commissioner is authorized to do under continuing law. (Thus, any net surplus from the preceding fiscal year left over after supplementing the rainy day fund can be reserved to cover revenue reductions in the current year that result from reducing income tax withholding.)</p>	No provision.
No provision.	No provision.	<p>Requires the Commissioner to consult with the Director of Budget and Management in making adjustments to the income tax withholding tables, and specifies that the Commissioner is not prohibited from adjusting the income tax withholding tables after July 31 (the date on which the Director determines the amount of surplus GRF revenue for the preceding fiscal year).</p>	No provision.
No provision.	No provision.	<p>Applies this provision first to surplus revenue from FY 2019.</p>	No provision.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Fiscal effect: This provision may divert revenue from the ITRF to the new fund in some years, but operation of the provision will depend on GRF balances at the end of each fiscal year and on changes to withholding tables by the Tax Commissioner. This provision has no effect in FY 2019 or FY 2020 because it is superseded by Sections 513.10 and 513.20 of the bill (see OBMCD44 and OBMCD56).

Executive

As Passed by the House

As Passed by the Senate

As Enacted

DDDCD33 County developmental disabilities funding

	R.C. 5705.091	R.C. 5705.091, 5705.322	R.C. 5705.091, 5705.322
No provision.	Allows county DD boards to request that the board of county commissioners establish a County Developmental Disabilities Medicaid Reserve Fund, which may be used for providing services to individuals with developmental disabilities, or to ensure the availability of adequate funds in the event a county property tax levy for developmental disabilities services fails.	Replaces the House provision with a provision that does the following: (1) establishes a limit on the balance that may be held in a county DD board's reserve balance account; and (2) specifies that any balance in a county DD board's reserve balance account or capital improvements account that does not exceed statutory limits cannot be considered by a county budget commission when determining whether to reduce the amount of taxes that a county may levy on the board's behalf.	Same as the Senate.
No provision.	No provision.	Requires that, when a county budget commission is determining whether to reduce the amount of taxes that a county may levy on behalf of a county board of developmental disabilities, the commission must take into account the board's 5-year projection of revenues and expenditures. Requires notice and a hearing before the commission may make such a reduction.	Same as the Senate.
	Fiscal effect: Potential increase in revenues for county DD boards if they request the establishment of such a fund. Potential diversion of other county funds to this fund.	Fiscal effect: Limits the balance that can be held, as well as the amount that can be considered by the county budget commission when determining the taxes levied.	Fiscal effect: Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

DDDCD1 Developmental disabilities facilities lease-rental bond payments

Section: 261.20

Requires ODODD to use GRF appropriation item 320415, Developmental Disabilities Facilities Lease Rental Bond Payments, to meet all payments pursuant to leases and agreements made under state law regarding capital facilities. Specifies that the appropriations in that appropriation item are the source of funds pledged for bond service charges on obligations issued for certain capital facilities.

Section: 261.20

Same as the Executive.

Section: 261.20

Same as the Executive.

Section: 261.20

Same as the Executive.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

DOHCD54 Wishes for Sick Children eligibility change

No provision.

R.C. 3701.602

Changes the amount a nonprofit corporation must spend (from \$1,000,000 to \$250,000 per year in the prior three years) granting wishes of minors with life-threatening illnesses to be eligible to receive funds from the Wishes for Sick Children Income Tax Contribution Fund.

Fiscal effect: None. The amount of revenue available for the program remains unchanged under this provision.

No provision.

No provision.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

BORCD67 Debt certification timeline for state institutions of higher education.

<p>No provision.</p>	<p>R.C. 131.02 Modifies when a state institution of higher education must certify to the Attorney General, for the purposes of debt collection, any amounts payable to the institution by a student by replacing a requirement that the certification happen within the later of 45 days after the amount is due or the 10th day of the next academic semester, quarter, or session, with a requirement that the certification happen no earlier than that time and no later than 15 days after that time. Fiscal effect: The provision extends the timeline for state institutions to certify any outstanding debt to the Attorney General.</p>	<p>No provision.</p>	<p>No provision.</p>
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BORCD76 Campus housing facilities lease agreements

<p>No provision.</p>	<p>No provision.</p>	<p>R.C. 3345.55 Permits lease agreements between state institutions of higher education and nonpublic vendors regarding campus housing to require a vendor to improve existing campus housing facilities, in addition to requiring the vendor to construct new facilities as under continuing law.</p>	<p>No provision.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Increases the maximum term of a lease agreement from 30 to 75 years.</p>	<p>No provision.</p>

Executive

As Passed by the House

As Passed by the Senate

As Enacted

No provision.

No provision.

Specifies that any campus housing facilities included in a lease agreement retain an exemption from property taxes and assessments.

No provision.

Fiscal effect: Provides universities with more flexibility in establishing lease agreements.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

JCRCD4 Agency rule review for regulatory restrictions

No provision.	No provision.	<p>Section: 121.95 Requires certain agencies to identify which of their rules contain regulatory restrictions and to produce an inventory of regulatory restrictions before December 31, 2019.</p>	<p>Section: 121.95 Same as the Senate.</p>
No provision.	No provision.	<p>Requires these agencies to post the inventory on their websites and transmit copies to JCARR. Requires JCARR to review the inventory and transmit it to the House Speaker and Senate President.</p>	<p>Same as the Senate.</p>
No provision.	No provision.	<p>Prohibits these agencies, during FYs 2020, 2021, 2022, and 2023, from adopting a new regulatory restriction unless they simultaneously remove two or more existing regulatory restrictions.</p> <p>Fiscal effect: Affected state agencies will incur administrative costs to develop and post the inventory and potentially to revise rules to comply with the limitations on regulatory restrictions. JCARR will incur administrative costs to review the inventories.</p>	<p>Same as the Senate.</p> <p>Fiscal effect: Same as the Senate.</p>

Executive

As Passed by the House

As Passed by the Senate

As Enacted

RDFCD8 Local Government Fund

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		R.C. 5747.50, Sections 387.10, 387.20, and 757.230	R.C. 5747.50, Sections 387.10, 387.20, and 757.230
No provision.	No provision.	Increases the share of GRF tax revenue transferred to the Local Government Fund (LGF, Fund 7069) from 1.66% in codified law to 1.68% during FY 2020 and FY 2021.	Same as the Senate.
No provision.	No provision.	Modifies the distribution of Local Government Fund payments made directly from the Department of Taxation to municipal corporations; under codified law, municipal corporations that levied an income tax in 2006 receive a small portion of the LGF as a direct payment (in 2016, the payments totaled \$10.34 million; the payments were temporarily eliminated in FY 2018 and FY 2019). Bases each municipality's distribution on the municipality's population, except that (1) cities with a population of more than 50,000 would be capped at that number, so that they are each considered to have a population of only 50,000, and (2) municipalities with a population of less than 1,000 would not receive any share, instead of on that municipality's share of the payments in 2006 (which was based on their relative income tax collections; under continuing law, villages with a population under 1,000 already receive a separate LGF set-aside amount, that is not paid to more populous municipal corporations.)	Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	No provision.	No provision.	Requires the Director of Budget and Management to transfer an additional \$458,352 from the GRF to the Local Government Fund in August 2019. Specifies that the amount must be distributed from the Local Government Fund in the same manner as if it were credited in accordance with section 131.51 of the Revised Code.
<p style="text-align: center;">Fiscal effect: Increases revenue to the LGF by about \$5 million in each fiscal year of the biennium; reduces revenue left in the GRF by corresponding amounts. Alters the distribution of LGF funding paid directly to municipalities, generally shifting funds toward smaller cities and larger villages.</p>			
<p>RDFCD3 Municipal Income Tax</p>			
<p>Section: 387.20 Specifies that appropriation item 110995, Municipal Income Tax, is to be used to make payments to municipal corporations under section 5745.05 of the Revised Code. Appropriates additional amounts if it is determined that additional amounts are necessary to make such payments.</p>	<p>Sections: 387.20, 812.20</p>	<p>Sections: 387.20, 812.20</p>	<p>Sections: 387.20, 812.20</p>
<p>Requires the Tax Commissioner, if the Municipal Income Tax Fund (Fund 7095) has insufficient cash to meet monthly distribution obligations under section 718.83 of the Revised Code, to certify to the Director of Budget and Management the amount of additional cash</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>	<p>Same as the Executive.</p>

Executive

As Passed by the House

As Passed by the Senate

As Enacted

needed. Requires the Commissioner, in such a case, to submit a plan to the Director requesting the necessary cash be transferred from one or a combination of the following funds: the Municipal Tax Administrative Fund (Fund 5N50), the Local Sales Tax Administrative Fund (Fund 4350), the General School District Income Tax Administrative Fund (Fund 4380), the Motor Fuel Tax Administrative Fund (Fund 5V70), the Property Tax Administrative Fund (Fund 5V80), or the GRF. Requires the plan to include a proposed repayment schedule to reimburse those funds for any cash transferred. Permits the Director, after receiving the certification and funding plan from the Tax Commissioner and determining that sufficient cash is available, to transfer the cash to Fund 7095 in accordance with the plan submitted by the Commissioner or as otherwise determined by the Director, and subsequently permits the Director to transfer cash from Fund 7095 to reimburse the funds from which cash was transferred.

Fiscal effect: Will facilitate administration of the municipal income tax. The Executive budget provides \$45 million in FY 2020 and \$50 million in FY 2021 to Fund 7095 item 110995, Municipal Income Tax.

Fiscal effect: The House budget reduces the appropriation to Fund 7095 item 110995, Municipal Income Tax, by \$30 million in FY 2020 and \$35 million in FY 2021 and moves this funding to a new line item (see TAXCD22) .

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

RDFCD6 Public Library Fund

Section: 387.20

Specifies that the Director of Budget and Management is to credit 1.68% of total GRF tax revenue during the preceding month to the Public Library Fund (PLF, Fund 7065) in FY 2020 and FY 2021, notwithstanding the requirement in codified law that the percentage is 1.66%.

No provision.

Fiscal effect: Increases revenue to the PLF by about \$5 million in each year. Has the effect of decreasing revenue to the GRF by corresponding amounts.

Section: 387.20

Same as the Executive.

No provision.

Fiscal effect: Same as the Executive.

Sections: 387.20, 387.10

Same as the Executive, but increases the share of GRF tax revenue distributed to the Public Library Fund (Fund 7065) to 1.7%, in FY 2020 and FY 2021 only.

No provision.

Fiscal effect: Same as the Executive, but increases the appropriation by about an additional \$5 million in each of FY 2020 and FY 2021. Has the effect of decreasing GRF revenue by corresponding amounts.

Sections: 387.20, 387.10

Same as the Senate.

Requires the Director of Budget and Management to transfer an additional \$916,705 from the GRF to the Public Library Fund during August 2019. Specifies that the amount must be distributed from the Public Library Fund in the same manner as if it were credited in accordance with section 131.51 of the Revised Code.

Fiscal effect: Same as the Senate; the additional transfer in August ensures that the PLF's share of GRF tax revenue is 1.70% beginning in July.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

LOCCD36 Adding community facilities and territory to new community districts

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	No provision.	R.C. 349.01, 349.03, 349.07 Clarifies that a community facility can be located outside of a new community district.	R.C. 349.01, 349.03, 349.07 Same as the Senate.
No provision.	No provision.	Permits an organizational board of commissioners to add territory to a new community district with the permission of a person who owns or controls the real estate to be added unless the developer of the new community district objects to the addition.	Same as the Senate.
No provision.	No provision.	Clarifies that an owner of real estate, in addition to the developer and the new community authority, may agree to applicable community development charges.	Same as the Senate.
No provision.	No provision.	Modifies the definition of "community development charge" to conform to a change in the bill.	Same as the Senate.
		Fiscal effect: Uncertain.	Fiscal effect: Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

LOCCD43 Concealed knives and weapons manufacture

No provision.

No provision.

R.C. 2623.12, 2923.20

Excludes knives, razors, and cutting instruments not used as weapons from the current law prohibition against carrying a concealed deadly weapon, and repeals the prohibition against manufacturing, possessing for sale, selling, or furnishing any switchblade knife or gravity knife.

No provision.

Fiscal effect: Potential minimal annual fiscal effect on county and municipal criminal justice systems. Potential sales tax revenue gain credited to the state’s General Revenue Fund, as the provision would repeal the prohibition against the manufacturing and sale of certain kinds of weapons in Ohio other than firearms or dangerous ordnance

Executive

As Passed by the House

As Passed by the Senate

As Enacted

LOCCD25 Local tax issues at August elections

R.C. 3501.022, 5705.214, 5748.07, Section 130.23, and conforming changes in numerous R.C. sections

No provision.

Disallows local tax issues and certain other local tax-implicated issues from being submitted to voters at August special elections. Applies this provision to the following: property taxes, local sales and use taxes, municipal and school district income taxes, lodging taxes, local alcoholic beverage and cigarette excise taxes, and questions of whether to create, dissolve, or add territory to a subdivision that involve a tax levy.

No provision.

No provision.

No provision.

Excludes from this prohibition instances where a school district wishes to submit a property or income tax question at August special elections if the purpose of the tax is to prevent conditions triggering a fiscal emergency declaration by the Auditor of State.

No provision.

No provision.

No provision.

Applies these restrictions to elections held on or after the 100th day after the effective date of the provisions under the bill.

No provision.

No provision.

Fiscal effect: Potential cost savings for county boards of elections and other political subdivisions related to special election costs.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

LOCCD29 Township construction projects and tax increment financing approval

No provision.

R.C. 505.262

Allows the board of township trustees of an urban township (a limited home rule township with a population of 15,000 or more in its unincorporated territory) to choose to approve contracts and the issuance of securities for construction by a majority vote rather than by unanimous vote as required by current law.

Fiscal effect: None.

No provision.

R.C. 5709.73

Replaces the House provision with one that authorizes the board of township trustees of an urban township (a limited home rule township with a population of 15,000 or more in its unincorporated territory) to adopt a resolution creating a project or incentive district tax increment financing (TIF) arrangement by a majority vote rather by unanimous vote as required by current law.

Fiscal effect: Same as the House.