Executive	As Passed by the House	As Passed by the Senate
RDFCD8 Local Government Fund		
		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.
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.) **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.**

Executive	As Passed by the House	As Passed by the Senate
RDFCD1 State Revenue Distributions additional appropriations		
Section: 387.20	**Section: 387.20**	**Section: 387.20**
Specifies that appropriation items in Section 387.10 are to be used for the purpose of administering and distributing the designated revenue distribution funds according to the Revised Code. Appropriates any additional amounts that are determined to be necessary for this purpose.	Same as the Executive.	Same as the Executive.
RDFCD2 GRF transfers		
Section: 387.20	**Section: 387.20**	**Section: 387.20**
Specifies that in FY 2020 and FY 2021, the Director of Budget and Management may (1) transfer from the GRF to the School District Tangible Property Tax Replacement Fund (Fund 7047) and the Local Government Tangible Property Tax Replacement Fund (Fund 7081) amounts necessary to reimburse local taxing units and school districts under sections 5709.92 and 5709.93 of the Revised Code, and (2) make temporary transfers from the GRF to ensure sufficient balances in Fund 7047 and Fund 7081 and to replenish the GRF for such transfers.	Same as the Executive.	Same as the Executive.
RDFCD3 Municipal Income Tax		
Section: 387.20	**Sections: 387.20, 812.20**	**Sections: 387.20, 812.20**
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.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate
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 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.	Same as the Executive.	Same as the Executive.
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.**

Executive	As Passed by the House	As Passed by the Senate
RDFCD4 Property Tax Reimbursement - Education		
Section: 387.20	**Section: 387.20**	**Section: 387.20**
Specifies that appropriation item 200903, Property Tax Reimbursement - Education, be used to pay for the state's costs incurred because of the homestead exemption, the property tax rollback, and payments required under division (C) of section 5705.2110 of the Revised Code. Requires the Department of Education, in cooperation with the Department of Taxation, to distribute these funds directly to the appropriate school districts of the state, notwithstanding sections 321.24 and 323.156 of the Revised Code. Appropriates any additional amounts needed to make these payments. Requires each school district to distribute these amounts among the proper funds as if paid as real or tangible personal property taxes. (Payments for the costs of administration are to continue to be paid to the county treasurer and county auditor as provided in sections 319.54, 321.26, and 323.156 of the Revised Code.)	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate
RDFCD5 **Homestead exemption, property tax rollback**		
Section: 387.20	**Section: 387.20**	**Section: 387.20**
Specifies that appropriation item 110908, Property Tax Reimbursement - Local Government, be used to pay the state's costs for the Homestead Exemption, the Manufactured Home Property Tax Rollback, and the Property Tax Rollback. Requires the Tax Commissioner to distribute these funds directly to the appropriate local taxing districts, except for school districts, notwithstanding sections 321.24 and 323.156 of the Revised Code. Requires each local taxing district to distribute the amount among the proper funds as if paid as real property taxes. Appropriates any additional sums that may be needed to make these payments. (Payments for the costs of administration are to continue to be paid to the county treasurer and county auditor as provided in sections 319.54, 321.26, and 323.156 of the Revised Code.)	Same as the Executive.	Same as the Executive.
RDFCD6 **Public Library Fund**		
Section: 387.20	**Section: 387.20**	**Sections: 387.20, 387.10**
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%.	Same as the Executive.	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.
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.	**Fiscal effect: Same as the Executive.**	**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.**

Executive	As Passed by the House	As Passed by the Senate
RDFCD7 Tangible personal property tax reimbursements		
Section: 387.20	**Section: 387.20**	**Section: 387.20**
Specifies that in FY 2020 and FY 2021, any school district that has a nuclear power plant located within its territory is to receive the same payment amount under section 5709.92 of the Revised Code as in FY 2017.	Same as the Executive.	Same as the Executive.
Fiscal effect: Perry Local School District in Lake County is estimated to receive an additional $1.86 million in the biennium. Benton-Carroll-Salem Local School District in Ottawa County is estimated to receive an additional $1.93 million in the biennium.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate
Other Taxation Provisions		
TAXCD22 Municipal Net Profit Tax Fund		
R.C. 718.85, 718.83 and 718.90; Section 701.20	**R.C. 718.85, 718.83 and 718.90; Section 701.20**	**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.	Same as the Executive.	Same as the Executive.
No provision.	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.	Same as the House.
Fiscal effect: None.	**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).**	**Fiscal effect: Same as the House.**