

Executive

As Passed By House

As Reported By Senate Finance

RDFCD1 State Revenue Distributions additional appropriations

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.

Section: 387.20

Same as the Executive.

Section: 387.20

Same as the Executive.

RDFCD2 GRF transfers

Section: 387.20

Specifies that in FY 2022 and FY 2023, the Director of Budget and Management may 1) transfer from the GRF to the Local Government Tangible Property Tax Replacement Fund (Fund 7081) and the School District Tangible Property Tax Replacement Fund (Fund 7047) in the Revenue Distribution Fund Group, those 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 7081 and Fund 7047 and to replenish the GRF for such transfers.

Section: 387.20

Same as the Executive.

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Same as the Executive.

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RDFCD3 Property tax reimbursement - Education

Section: 387.20

Specifies that appropriation item 200903, Property Tax Reimbursement - Education, is appropriated 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, which provide for payment of the homestead exemption and property tax rollback by the Tax Commissioner to the appropriate county treasurer and the subsequent redistribution of these funds to the appropriate local taxing districts by the county auditor. Appropriates any additional sums that may be needed to make these payments. Requires each school district to distribute these amounts among the proper funds as if they had been 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 for in sections 319.54, 321.26, and 323.156 of the Revised Code.)

Section: 387.20

Same as the Executive.

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RDFCD4 Homestead exemption, property tax rollback

Section: 387.20

Specifies that appropriation item 110908, Property Tax Reimbursement - Local Government, be used to pay for the state's costs incurred due to 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 the provisions in sections 321.24 and 323.156 of the Revised Code, which provide for payment of the funds by the Tax Commissioner to the appropriate county treasurer and the subsequent redistribution of these funds to the appropriate local taxing districts by the county auditor. Requires each local taxing district, upon receipt of these amounts, to distribute the amount among the proper funds as if it had been 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 for in sections 319.54, 321.26, and 323.156 of the Revised Code.)

Section: 387.20

Same as the Executive.

Section: 387.20

Same as the Executive.

RDFCD5 Tangible personal property tax reimbursements

Section: 387.20

Specifies that in FY 2022 and FY 2023, 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, notwithstanding any provision of law to the contrary.

No provision.

R.C. 5709.92, 5709.93

Same as the Executive, but extends the provision through FY 2026.

Requires that the tangible personal property (TPP) supplement payment amount to be paid to joint fire districts

Section: 387.20

Same as the Executive.

No provision.

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Fiscal effect: Benton-Carroll-Salem Local School District in Ottawa County will receive an additional \$828,538 in the biennium as a result of this provision; Perry Local School District in Lake County will receive an additional \$796,542. The additional transfers imply that less money remains available to transfer to the GRF.

that have a nuclear power plant located in their territory should be not less than the amount that was paid to them in fiscal year 2017.

Fiscal effect: Same as the Executive, but the supplement will be continue to be paid to the school districts through FY 2026. Will also increase payments to Perry Joint Fire District in Lake County by \$255,092 in FY 2022 and \$306,111 in FY 2023. The local fire department at Ohio's other nuclear power plant, in Ottawa County, is the Carroll Township fire department, not a joint fire district.

Fiscal effect: Same as the Executive.

RDFCD6 Municipal income tax

Section: 387.20

Specifies that appropriation item 110995, Municipal Income Tax, 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 needed to make such payments.

Section: 387.20

Same as the Executive.

Section: 387.20

Same as the Executive.

RDFCD7 Municipal net profit tax fund

Section: 387.20

Specifies that appropriation item 110902, Municipal Net Profit Tax, be used to make payments to municipal corporations under section 718.83 of the Revised Code. Appropriates additional amounts determined to be necessary to make such payments.

Section: 387.20

Same as the Executive.

Section: 387.20

Same as the Executive.

Requires the Tax Commissioner, if the Commissioner determines that insufficient cash is in the Municipal Net Profit Tax Fund (Fund 5VR0) to meet monthly distribution obligations under section 718.83 of the Revised Code during FY 2022 and FY 2023, to certify to the Director of Budget and Management the amount of additional cash necessary to

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satisfy those obligations. Requires the Commissioner, in such a case, to submit a plan to the Director requesting that the necessary cash be transferred from one or a combination of the following funds: the Municipal Income Tax Administrative Fund, the Local Sales Tax Administrative Fund, the General School District Income Tax Administrative Fund, the Motor Fuel Tax Administrative Fund, the Property Tax Administrative Fund, or the GRF. Requires the plan to include a proposed repayment schedule to reimburse those funds for any cash so transferred. Authorizes the Director, after receiving the certification and funding plan from the Commissioner and if the Director determines that sufficient cash is available, to transfer the cash to Fund 5VR0 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 5VR0 to reimburse the funds from which cash was transferred.

Fiscal effect: May facilitate administration of the municipal net profit tax.

Fiscal effect: Same as the Executive.

Other Taxation Provisions

RDFCD9 Public Library Fund

No provision.

No provision.

Section: 387.10, 387.20

Increases the share of GRF tax revenue transferred to the Public Library Fund each month from 1.66% in codified law to 1.70% in FY 2022 and FY 2023.

Fiscal effect: Increases RDF appropriation item 110965, Public Library Fund, by \$11 million in FY 2022 and by \$11 million in FY 2023. The amounts retained by the GRF are reduced by these same amounts.