

## General Revenue Fund

### GRF 110321 Operating Expenses

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$63,639,063      | \$60,671,411      | \$69,375,576      | \$67,126,795      | <b>\$67,260,978</b>      | <b>\$69,735,978</b>      |
|                   | -4.7%             | 14.3%             | -3.2%             | <b>0.2%</b>              | <b>3.7%</b>              |

**Source:** General Revenue Fund

**Legal Basis:** ORC 5703; Section 409.10 of H.B. 49 of the 132nd G.A.

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

### GRF 110404 Tobacco Settlement Enforcement

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$118,933         | \$164,193         | \$153,766         | \$143,948         | <b>\$0</b>               | <b>\$167,567</b>         |
|                   | 38.1%             | -6.4%             | -6.4%             | <b>-100%</b>             | <b>N/A</b>               |

**Source:** General Revenue Fund

**Legal Basis:** Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A. (originally established under Section 405.10 of H.B. 119 of the 127th G.A.)

**Purpose:** This line item is used to pay costs incurred by the Department of Taxation to enforce cigarette tax laws. The Department of Taxation also provides assistance to the Attorney General's office on non-compliance and enforcement of the Tobacco Master Settlement Agreement. In FY 2018, these costs will be covered by Fund 6390 appropriation item 110614, Cigarette Tax Enforcement, to use cash balance in that fund.

## Department of Taxation

### GRF 110901 Property Tax Allocation - Taxation

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$642,920,529     | \$645,272,431     | \$0               | \$0               | <b>\$0</b>               | <b>\$0</b>               |
|                   | 0.4%              | -100%             | N/A               | <b>N/A</b>               | <b>N/A</b>               |

**Source:** General Revenue Fund

**Legal Basis:** Discontinued line item (ORC 319.302 and 323.151 through 323.157; Section 395.10 of H.B. 59 of the 130th G.A.)

**Purpose:** This line item was used to reimburse local governments other than school districts for losses incurred as a result of the 10% and 2.5% rollback reductions in real and manufactured home property taxes and as a result of the homestead exemption reductions in taxes. Beginning in FY 2016, these programs are reimbursed through GRF line item 110908, Property Tax Reimbursement - Local Government in the State Revenue Distributions (RDF) section.

## Dedicated Purpose Fund Group

### 2280 110628 CAT Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$14,095,020      | \$15,539,153      | \$14,114,799      | \$15,052,084      | <b>\$17,496,584</b>      | <b>\$14,996,584</b>      |
|                   | 10.2%             | -9.2%             | 6.6%              | <b>16.2%</b>             | <b>-14.3%</b>            |

**Source:** Dedicated Purpose Fund Group: 0.75% administrative fee on commercial activity tax (CAT) collections, CAT registration fees, and \$100,000 of qualified distribution center annual fees

**Legal Basis:** ORC 5751.02, 5751.04, and 5751.01; Section 409.10 of H.B. 49 of the 132nd G.A.

**Purpose:** This line item provides funding to defray costs of administering various taxes including the commercial activity tax. In FY 2018, the appropriation rises to \$17.5 million, under a plan to use cash balances in Fund 2280 in place of a portion of spending from GRF line item 110321, Operating Expenses

## Department of Taxation

### 4330 110602 Municipal Data Exchange Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$78,437          | \$97,346          | \$158,549         | \$171,224         | <b>\$178,156</b>         | <b>\$178,156</b>         |
|                   | 24.1%             | 62.9%             | 8.0%              | <b>4.0%</b>              | <b>0.0%</b>              |

**Source:** Dedicated Purpose Fund Group: Fees charged to local governments for tax-related computer services and data

**Legal Basis:** ORC 5703.41 and 5747.18; Section 409.10 of H.B. 49 of the 132nd G.A. (originally established by Controlling Board in 1972)

**Purpose:** The Department provides computer listings of the names and addresses of taxpayers in local taxing districts (but does not share financial information on taxpayers). The fees for this service are established by the Department, based on the time spent by their computer personnel and the costs involved in producing the lists. Revenues are also used to maintain and replace computer equipment and for computer programming for this purpose.

### 4350 110607 Local Tax Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$20,647,600      | \$18,449,942      | \$18,984,744      | \$19,222,640      | <b>\$21,000,000</b>      | <b>\$21,000,000</b>      |
|                   | -10.6%            | 2.9%              | 1.3%              | <b>9.2%</b>              | <b>0.0%</b>              |

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

**Legal Basis:** ORC 5739.21 and 5741.03; Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A.

**Purpose:** This line item pays Department of Taxation costs of collecting and administering county sales and use taxes and regional transit authority sales and use taxes, and travel expenses of Ohio's delegation to the Streamlined Sales Tax Project.

### 4360 110608 Motor Vehicle Audit Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$717,882         | \$856,456         | \$1,597,125       | \$1,411,576       | <b>\$1,523,113</b>       | <b>\$1,523,113</b>       |
|                   | 19.3%             | 86.5%             | -11.6%            | <b>7.9%</b>              | <b>0.0%</b>              |

**Source:** Dedicated Purpose Fund Group: \$0.25 charge levied for every motor vehicle certificate of title issued

**Legal Basis:** ORC 4505.09; Section 409.10 of H.B. 49 of the 132nd G.A.

**Purpose:** Funds from this line item are used by the Tax Commissioner to investigate sales and use tax returns filed for person to person motor vehicle sales, to enforce payment of sales and use taxes owed.

## Department of Taxation

### 4370 110606 Income Tax Refund Contribution Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$39,179          | \$38,800          | \$38,280          | \$38,800          | <b>\$38,800</b>          | <b>\$38,800</b>          |
|                   | -1.0%             | -1.3%             | 1.4%              | <b>0.0%</b>              | <b>0.0%</b>              |

**Source:** Dedicated Purpose Fund Group: Cash balance in Fund 4370 (the fee previously funding the appropriation was eliminated by H.B. 49 of the 132nd G.A.)

**Legal Basis:** ORC 5747.113; Section 409.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 361 of the 113th G.A.)

**Purpose:** The Department of Taxation's costs of administering the income tax contribution system are paid from this line item.

### 4380 110609 School District Income Tax Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$5,178,722       | \$5,316,139       | \$4,812,044       | \$5,085,060       | <b>\$6,427,960</b>       | <b>\$6,427,960</b>       |
|                   | 2.7%              | -9.5%             | 5.7%              | <b>26.4%</b>             | <b>0.0%</b>              |

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

**Legal Basis:** ORC 5747.03; Section 409.10 of H.B. 49 of the 132nd G.A.

**Purpose:** This line item is used to reimburse the Department of Taxation for expenses incurred in administering school district income taxes. Money remaining in the fund after such use is returned to the fund from which collections are distributed to school districts. The number of school districts with income taxes has grown, to 198 as of the fourth quarter of FY 2017.

### 4C60 110616 International Registration Plan Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$605,631         | \$524,048         | \$636,294         | \$614,119         | <b>\$705,869</b>         | <b>\$705,869</b>         |
|                   | -13.5%            | 21.4%             | -3.5%             | <b>14.9%</b>             | <b>0.0%</b>              |

**Source:** Dedicated Purpose Fund Group: Distributions from the International Registration Plan Distribution Fund (Fund 7050), which receives revenues from truck and bus registration fees

**Legal Basis:** ORC 5703.12 and 4501.044; Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A.

**Purpose:** Department of Taxation costs for audits of persons who have registered motor vehicles under the International Registration Plan (IRP) are paid from this line item.

## Department of Taxation

### 4R60 110610 Tire Tax Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$213,845         | \$154,386         | \$191,377         | \$191,998         | <b>\$255,836</b>         | <b>\$255,836</b>         |
|                   | -27.8%            | 24.0%             | 0.3%              | <b>33.2%</b>             | <b>0.0%</b>              |

**Source:** Dedicated Purpose Fund Group: 2.0% of the \$1 tire tax.

**Legal Basis:** ORC 3734.901 and 3734.9010; Section 409.10 of H.B. 49 of the 132nd G.A.

**Purpose:** The Department of Taxation uses its share of the tax for administration of the tire tax. The rest goes to the Scrap Tire Management Fund used by the Ohio EPA and the Soil and Water Conservation District Assistance Fund used by the Department of Natural Resources.

### 5AP0 110632 Discovery Project

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$1,823,510       | \$0               | \$0               | \$0               | <b>\$0</b>               | <b>\$0</b>               |
|                   | -100%             | N/A               | N/A               | <b>N/A</b>               | <b>N/A</b>               |

**Source:** Dedicated Purpose Fund Group: Transfer from the GRF

**Legal Basis:** Discontinued line item (originally established by H.B. 562 of the 127th G.A.)

**Purpose:** The Department of Taxation's costs associated with the Discovery Project were paid from this fund. After FY 2014 these costs are paid from GRF line item 110321. The Discovery Project uses a data warehouse to improve discovery of tax non-filers and non-compliance with tax laws.

### 5BP0 110639 Wireless 9-1-1 Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$40,817          | \$203,573         | \$246,094         | \$246,182         | <b>\$298,794</b>         | <b>\$298,794</b>         |
|                   | 398.7%            | 20.9%             | 0.0%              | <b>21.4%</b>             | <b>0.0%</b>              |

**Source:** Dedicated Purpose Fund Group: 1.0% of receipts from 25-cent per month wireless 9-1-1 charges

**Legal Basis:** ORC 128.54; Section 409.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 472 of the 129th G.A.)

**Purpose:** This line item is used by the Tax Commissioner to defray the costs of collecting wireless 9-1-1 charges.

## Department of Taxation

### 5BW0 110630 Tax Amnesty Promotion and Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$0               | \$0               | \$0               | \$0               | <b>\$1,500,000</b>       | <b>\$0</b>               |
|                   | N/A               | N/A               | N/A               | <b>N/A</b>               | <b>-100%</b>             |

**Source:** Dedicated Purpose Fund Group: Revenue transfer from the GRF

**Legal Basis:** Sections 409.10, 409.20, 512.140, and 757.110 of H.B. 49 of the 132nd G.A.

**Purpose:** Funds are used for promotion and administration of tax amnesty programs.

### 5JM0 110637 Casino Tax Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$0               | \$0               | \$0               | \$75,000          | <b>\$75,000</b>          | <b>\$75,000</b>          |
|                   | N/A               | N/A               | N/A               | <b>0.0%</b>              | <b>0.0%</b>              |

**Source:** Dedicated Purpose Fund Group: 1% of the 3% of casino tax receipts transferred to the Casino Control Commission Fund in July, October, January, and April

**Legal Basis:** ORC 5753.03; Section 409.10 of H.B. 49 of the 132nd G.A.

**Purpose:** Money in the fund is used to defray the cost of administering the casino tax.

### 5MN0 110638 STARS Development and Implementation

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$4,540,095       | \$2,169,081       | \$3,728,789       | \$814,288         | <b>\$3,000,000</b>       | <b>\$3,000,000</b>       |
|                   | -52.2%            | 71.9%             | -78.2%            | <b>268.4%</b>            | <b>0.0%</b>              |

**Source:** Dedicated Purpose Fund Group: Transfer of cash authorized by the budget act from six funds used by the Department of Taxation for administrative costs.

**Legal Basis:** Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A.

**Purpose:** Money in the fund is to be used to pay costs of development and implementation of the Department's State Tax Accounting and Revenue System (STARS), a project underway since 2008. Transfers into Fund 5MN0 are limited to \$6 million during the FY 2018-FY 2019 biennium. The Department takes over responsibility for maintenance and improvement of the system in FY 2018.

## Department of Taxation

### 5N50 110605 Municipal Income Tax Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$53,388          | \$7,560           | \$4,202           | \$100,312         | <b>\$2,400,000</b>       | <b>\$5,150,000</b>       |
|                   | -85.8%            | -44.4%            | 2,287.0%          | <b>2,292.5%</b>          | <b>114.6%</b>            |

**Source:** Dedicated Purpose Fund Group: 1.5% of collections of the municipal income tax on electric light and local exchange telephone companies; 0.5% of state-level collections of municipal income taxes on other business profits

**Legal Basis:** ORC 718.85 and 5745.03; Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A. (originally established by S.B. 287 of the 123rd G.A.)

**Purpose:** Money in this fund is used to cover the cost of administering (1) the municipal income tax on electric light and local exchange telephone companies, and (2) state-level collections of a portion of municipal income taxes on business profits.

### 5N60 110618 Kilowatt Hour Tax Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$51,976          | \$21,416          | \$103,317         | \$100,000         | <b>\$100,000</b>         | <b>\$100,000</b>         |
|                   | -58.8%            | 382.4%            | -3.2%             | <b>0.0%</b>              | <b>0.0%</b>              |

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

**Legal Basis:** ORC 5727.81; Section 409.10 of H.B. 49 of the 132nd G.A. (originally established by S.B. 3 of the 123rd G.A.)

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

### 5NY0 110643 Petroleum Activity Tax Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$0               | \$0               | \$884,938         | \$865,551         | <b>\$1,000,000</b>       | <b>\$1,000,000</b>       |
|                   | N/A               | N/A               | -2.2%             | <b>15.5%</b>             | <b>0.0%</b>              |

**Source:** Dedicated Purpose Fund Group: 1% of the balance, net of refunds, in the Petroleum Activity Tax Fund from the tax levied at a rate of 0.65% on gross receipts of motor fuel suppliers

**Legal Basis:** ORC 5736.13; Section 409.10 of H.B. 49 of the 132nd G.A.

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

## Department of Taxation

### 5V70 110622 Motor Fuel Tax Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$2,874,152       | \$3,261,965       | \$5,117,253       | \$4,871,057       | <b>\$5,175,897</b>       | <b>\$5,175,897</b>       |
|                   | 13.5%             | 56.9%             | -4.8%             | <b>6.3%</b>              | <b>0.0%</b>              |

**Source:** Dedicated Purpose Fund Group: 0.275% from motor fuel taxes collected net of refunds

**Legal Basis:** ORC 5735.053; Section 409.10 of H.B. 49 of the 132nd G.A.

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

### 5V80 110623 Property Tax Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$10,393,909      | \$7,822,786       | \$9,152,983       | \$8,079,980       | <b>\$6,000,000</b>       | <b>\$6,000,000</b>       |
|                   | -24.7%            | 17.0%             | -11.7%            | <b>-25.7%</b>            | <b>0.0%</b>              |

**Source:** Dedicated Purpose Fund Group: Cash balance in Fund 5V80. H.B. 26 of the 132nd G.A. suspended, in FY 2018 and FY 2019, (1) transfers from the GRF to Property Tax Administration Fund (Fund 5V80), and (2) reimbursements to the GRF through reductions of 10% property tax rollback payments to school districts and other units of local government

In FY 2020 and thereafter, 0.25% or less of the amount of the 10% rollback of taxes on residential and agricultural real property, and 0.45% or less of the amount of taxes on public utility personal property, limited to estimated Department costs to administer these taxes

**Legal Basis:** ORC 5703.80; Section 409.10 of H.B. 49 of the 132nd G.A.; Section 757.30 of H.B. 26 of the 132nd G.A.

**Purpose:** The Department's costs for administration of the public utility personal property tax and real property tax equalization are paid from this fund.

## Department of Taxation

### 5W70 110627 Exempt Facility Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$60,440          | \$0               | \$41,000          | \$0               | <b>\$49,500</b>          | <b>\$49,500</b>          |
|                   | -100%             | N/A               | -100%             | <b>N/A</b>               | <b>0.0%</b>              |

**Source:** Dedicated Purpose Fund Group: An application fee of 0.5% of the total exempt facility project cost, not to exceed \$2,000 per facility, with half of the fee credited for use by the Department of Taxation

**Legal Basis:** ORC 5709.212; Section 409.10 of H.B. 49 of the 132nd G.A.

**Purpose:** This line item is used to pay the Department of Taxation's costs for administering laws pertaining to issuance of certificates for tax exemption of the following types of facilities: air pollution control, energy conversion, noise pollution control, solid waste energy conversion, thermal efficiency improvement, and industrial water pollution control.

### 6390 110614 Cigarette Tax Enforcement

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$956,936         | \$1,167,437       | \$1,784,142       | \$1,567,274       | <b>\$1,965,511</b>       | <b>\$1,797,944</b>       |
|                   | 22.0%             | 52.8%             | -12.2%            | <b>25.4%</b>             | <b>-8.5%</b>             |

**Source:** Dedicated Purpose Fund Group: 100% of wholesale cigarette license tax revenue, 60% of retail cigarette license tax revenue, and \$25 fee to transfer wholesale dealer cigarette license to other place of business

**Legal Basis:** ORC 5743.15; Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A.

**Purpose:** This line item is used to defray the costs of enforcing cigarette tax laws. In FY 2018, costs will be paid from this appropriation item instead of GRF appropriation item 110404, Tobacco Settlement Enforcement, to use cash balances in Fund 6390.

## Department of Taxation

### 6880 110615 Local Excise Tax Administration

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$352,829         | \$406,530         | \$719,965         | \$602,332         | <b>\$500,000</b>         | <b>\$500,000</b>         |
|                   | 15.2%             | 77.1%             | -16.3%            | <b>-17.0%</b>            | <b>0.0%</b>              |

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

**Legal Basis:** ORC 5743.024 and 4301.423; Section 409.10 of H.B. 49 of the 132nd G.A.

**Purpose:** Cuyahoga County voters approved local option excise taxes on cigarettes, beer, wine, and mixed beverages beginning August 1, 1990. Revenue from these taxes is used to pay debt service on bonds issued for the construction of professional sports facilities. Part of the revenue from the tax on cigarettes goes to the regional arts and cultural district. The Department of Taxation's costs of administering the tax, including auditing and enforcement, are paid from this line item.

## Fiduciary Fund Group

### 4250 110635 Tax Refunds

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$2,083,547,994   | \$1,850,775,868   | \$2,193,085,954   | \$2,271,074,767   | <b>\$1,911,472,500</b>   | <b>\$1,876,628,500</b>   |
|                   | -11.2%            | 18.5%             | 3.6%              | <b>-15.8%</b>            | <b>-1.8%</b>             |

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

**Legal Basis:** ORC 5703.052; Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A.

**Purpose:** Refunds for various overpaid taxes or fees are paid from this line item.

### 5CZ0 110631 Vendor's License Application

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$311,575         | \$337,100         | \$390,775         | \$369,400         | <b>\$380,000</b>         | <b>\$380,000</b>         |
|                   | 8.2%              | 15.9%             | -5.5%             | <b>2.9%</b>              | <b>0.0%</b>              |

**Source:** Fiduciary Fund Group: \$25 vendor license registration fee for each place of business collected on behalf of counties

**Legal Basis:** ORC 5739.17; Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A. (originally established in H.B. 66 of the 126th General Assembly)

**Purpose:** The fund is used for deposits of vendor's license fees received by the Department of Taxation on behalf of county auditors. These fees are transmitted monthly from the fund to each county.

## Department of Taxation

### 6420 110613 Ohio Political Party Distributions

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$269,558         | \$195,720         | \$147,388         | \$167,971         | <b>\$180,000</b>         | <b>\$180,000</b>         |
|                   | -27.4%            | -24.7%            | 14.0%             | <b>7.2%</b>              | <b>0.0%</b>              |

**Source:** Fiduciary Fund Group: State income tax checkoff of \$1 on single returns and \$1 or \$2 on joint returns

**Legal Basis:** ORC 3517.16; Section 409.10 of H.B. 49 of the 132nd G.A.

**Purpose:** Money is distributed to the Auditor of State to conduct audits of financial statements of the state committee of a political party eligible to receive public money, and of county committees of such a political party. Remaining money in the fund is to be distributed to qualified statewide political parties, which are to distribute half to county committees. Each county committee's share is determined by the ratio of the number of checkoffs in that county to the total statewide number of checkoffs.

## Holding Account Fund Group

### R010 110611 Tax Distributions

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$125,000         | \$0               | \$155,000         | \$0               | <b>\$25,000</b>          | <b>\$25,000</b>          |
|                   | -100%             | N/A               | -100%             | <b>N/A</b>               | <b>0.0%</b>              |

**Source:** Holding Account Fund Group: Sales tax payments

**Legal Basis:** Section 409.10 of H.B. 49 of the 132nd G.A. (originally established by Controlling Board in December 1985)

**Purpose:** This line item functions as a holding account for sales tax and excise tax payments when the proper disposition of the payment is uncertain. The line item also temporarily holds money from checks that include payment for more than one purpose, such as sales tax and employers' workers' compensation premiums. Disbursements from the fund vary greatly from year to year, depending on the volume of misdirected sales tax payments.

## Department of Taxation

---

### R011 110612 Miscellaneous Income Tax Receipts

| FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Appropriation | FY 2019<br>Appropriation |
|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| \$0               | \$0               | \$300             | \$0               | <b>\$500</b>             | <b>\$500</b>             |
|                   | N/A               | N/A               | -100%             | <b>N/A</b>               | <b>0.0%</b>              |

**Source:** Holding Account Fund Group: Personal income tax payments

**Legal Basis:** Section 409.10 of H.B. 49 of the 132nd G.A. (originally established by Controlling Board in December 1985)

**Purpose:** This line item functions as a holding account for Ohio personal income tax payments when the proper disposition of the payment is uncertain.