

## Department of Taxation

### General Revenue Fund

**GRF 110321 Operating Expenses**

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$69,375,576	\$67,126,795	\$66,524,041	\$62,541,371	\$61,292,238	\$62,378,576
% change	-3.2%	-0.9%	-6.0%	-2.0%	1.8%

**Source:** General Revenue Fund

**Legal Basis:** ORC 5703; Section 409.10 of H.B. 166 of the 133rd 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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$153,766	\$143,948	\$0	\$131,658	\$145,479	\$150,810
% change	-6.4%	-100%	N/A	10.5%	3.7%

**Source:** General Revenue Fund

**Legal Basis:** Sections 409.10 and 409.20 of H.B. 166 of the 133rd 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 were covered by Fund 6390 appropriation item 110614, Cigarette Tax Enforcement.

### Dedicated Purpose Fund Group

**2280 110628 CAT Administration**

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$14,114,799	\$15,052,084	\$16,507,067	\$13,478,854	\$13,872,268	\$14,254,131
% change	6.6%	9.7%	-18.3%	2.9%	2.8%

**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. 166 of the 133rd G.A.

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

## Department of Taxation

### 4330 110602 Municipal Data Exchange Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$158,549	\$171,224	\$165,673	\$125,579	\$0	\$0
% change	8.0%	-3.2%	-24.2%	-100%	N/A

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

**Legal Basis:** Discontinued line item (originally established by Controlling Board in 1972)

**Purpose:** This line item was used to provide computer listings of the names and addresses of taxpayers in local taxing districts. The Department still provides this service, but, beginning in FY 2020, no longer charges municipal tax administrators for it.

### 4350 110607 Local Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$18,984,744	\$19,222,640	\$20,234,368	\$19,370,018	\$30,409,575	\$31,020,628
% change	1.3%	5.3%	-4.3%	57.0%	2.0%

**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. 166 of the 133rd 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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$1,597,125	\$1,411,576	\$1,209,508	\$1,488,148	\$1,982,731	\$2,000,000
% change	-11.6%	-14.3%	23.0%	33.2%	0.9%

**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. 166 of the 133rd 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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$38,280	\$38,800	\$25,395	\$18,299	\$0	\$0
% change	1.4%	-34.5%	-27.9%	-100%	N/A

**Source:** Dedicated Purpose Fund Group: Charge of 2.5% of contributions was eliminated by H.B. 49 of the 132nd G.A.

**Legal Basis:** Discontinued line item (originally established by H.B. 361 of the 113th G.A.)

**Purpose:** This line item was used to pay the Department of Taxation's costs of administering the income tax contribution system.

### 4380 110609 School District Income Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$4,812,044	\$5,085,060	\$5,738,022	\$5,979,236	\$9,027,264	\$9,200,001
% change	5.7%	12.8%	4.2%	51.0%	1.9%

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

**Legal Basis:** ORC 5747.03; Section 409.10 of H.B. 166 of the 133rd 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 was 199 as of the fourth quarter of FY 2019.

### 4C60 110616 International Registration Plan Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$636,294	\$614,119	\$569,256	\$573,132	\$683,494	\$705,869
% change	-3.5%	-7.3%	0.7%	19.3%	3.3%

**Source:** Dedicated Purpose Fund Group: Monthly distributions equal in total to the estimated yearly amount of the Department of Taxation's costs to conduct audits of International Registration Plan participants, 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. 166 of the 133rd G.A.

**Purpose:** This line item is used to pay the Department of Taxation's costs for audits of persons who have registered motor vehicles under the International Registration Plan (IRP).

## Department of Taxation

### 4R60 110610 Tire Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$191,377	\$191,998	\$219,635	\$152,972	\$177,706	\$180,000
% change	0.3%	14.4%	-30.4%	16.2%	1.3%

**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. 166 of the 133rd G.A.

**Purpose:** This line item is used by the Department of Taxation for administration of the tire tax.

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

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$246,094	\$246,182	\$261,887	\$260,268	\$296,210	\$298,794
% change	0.0%	6.4%	-0.6%	13.8%	0.9%

**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. 166 of the 133rd 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.

### 5BW0 110630 Tax Amnesty Promotion and Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$0	\$0	\$1,057,262	\$0	\$0	\$0
% change	N/A	N/A	-100%	N/A	N/A

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

**Legal Basis:** Discontinued line item (originally established by H.B. 49 of the 132nd G.A.)

**Purpose:** This line item was used for promotion and administration of tax amnesty programs.

## Department of Taxation

### 5JM0 110637 Casino Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$0	\$75,000	\$57,500	\$74,913	\$125,000	\$125,000
% change	N/A	-23.3%	30.3%	66.9%	0.0%

**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. 166 of the 133rd G.A.

**Purpose:** This line item is used to defray the cost of administering the 33% tax on gross casino revenue.

### 5MN0 110638 STARS Development and Implementation

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$3,728,789	\$814,288	\$4,759,436	\$1,916,657	\$0	\$0
% change	-78.2%	484.5%	-59.7%	-100%	N/A

**Source:** Dedicated Purpose Fund Group: Transfer of cash authorized by H.B. 49 of the 132nd G.A. from six funds used by the Department of Taxation for administrative costs.

**Legal Basis:** Discontinued line item (originally established by H.B. 59 of the 130th G.A.)

**Purpose:** This line item was used to pay costs of development and implementation of the Department's State Tax Accounting and Revenue System (STARS) project, started in 2008. The Department took over responsibility for maintenance and improvement of the system in FY 2018 from an outside vendor.

### 5N50 110605 Municipal Income Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$4,202	\$100,312	\$185,390	\$168,388	\$400,000	\$400,000
% change	2,287.0%	84.8%	-9.2%	137.5%	0.0%

**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; Section 409.10 of H.B. 166 of the 133rd G.A. (originally established by S.B. 287 of the 123rd G.A.)

**Purpose:** This line item 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 municipal income taxes on business profits that taxpayers elect to have administered by the state.

## Department of Taxation

### 5N60 110618 Kilowatt Hour Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$103,317	\$100,000	\$73,967	\$89,774	\$96,954	\$100,000
% change	-3.2%	-26.0%	21.4%	8.0%	3.1%

**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. 166 of the 133rd 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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$884,938	\$865,551	\$730,690	\$827,922	\$992,581	\$1,000,000
% change	-2.2%	-15.6%	13.3%	19.9%	0.7%

**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. 166 of the 133rd 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.

### 5V70 110622 Motor Fuel Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$5,117,253	\$4,871,057	\$4,531,140	\$4,136,618	\$5,899,525	\$6,000,000
% change	-4.8%	-7.0%	-8.7%	42.6%	1.7%

**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. 166 of the 133rd G.A.

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

## Department of Taxation

### 5V80 110623 Property Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$9,152,983	\$8,079,980	\$4,485,545	\$5,074,869	\$5,872,025	\$6,000,000
% change	-11.7%	-44.5%	13.1%	15.7%	2.2%

**Source:** Dedicated Purpose Fund Group: Cash balance in Fund 5V80. In FY 2020 and FY 2021, (1) transfers from the GRF to the Property Tax Administration Fund (Fund 5V80) are suspended, and (2) reimbursements to the GRF are suspended instead of subtracted from the payments to school districts and other units of local government that reimburse them for the 10% property tax rollbacks. In codified law, suspended in FY 2020 and FY 2021, 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, would be transferred to Fund 5V80

**Legal Basis:** ORC 5703.80; Sections 409.10 and 409.20 of H.B. 166 of the 133rd G.A.

**Purpose:** This line item pays the Department's costs for administration of the public utility personal property tax and real property tax equalization.

### 5W70 110627 Exempt Facility Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$41,000	\$0	\$48,760	\$2,883	\$0	\$0
% change	-100%	N/A	-94.1%	-100%	N/A

**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 previously credited for use by the Department of Taxation

**Legal Basis:** Discontinued line item (originally established by H.B. 66 of the 126th G.A.)

**Purpose:** This line item was 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.

## Department of Taxation

### 6390 110614 Cigarette Tax Enforcement

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$1,784,142	\$1,567,274	\$1,887,404	\$1,520,825	\$1,548,152	\$1,599,999
% change	-12.2%	20.4%	-19.4%	1.8%	3.3%

**Source:** Dedicated Purpose Fund Group: 100% of wholesale cigarette license application fees (\$1,000 annually per place of business), 60% of retail cigarette license application fees (\$125 annually per place of business), and \$25 fee to transfer a wholesale dealer cigarette license to a place of business other than that designated on the license

**Legal Basis:** ORC 5743.15; Section 409.10 of H.B. 166 of the 133rd G.A.

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

### 6880 110615 Local Excise Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$719,965	\$602,332	\$389,397	\$443,841	\$588,213	\$600,000
% change	-16.3%	-35.4%	14.0%	32.5%	2.0%

**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. 166 of the 133rd G.A.

**Purpose:** This line item pays the Department of Taxation's costs of administering, including auditing and enforcement, local excise taxes. 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.

## Fiduciary Fund Group

### 4250 110635 Tax Refunds

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$2,193,085,954	\$2,271,074,767	\$2,277,741,521	\$2,377,960,995	\$2,205,303,300	\$2,179,769,300
% change	3.6%	0.3%	4.4%	-7.3%	-1.2%

**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. 166 of the 133rd G.A.

**Purpose:** This line item is used to pay refunds for various overpaid taxes and fees.

## Department of Taxation

### 5CZ0 110631 Vendor's License Application

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$390,775	\$369,400	\$409,000	\$395,600	\$380,000	\$380,000
% change	-5.5%	10.7%	-3.3%	-3.9%	0.0%

**Source:** Fiduciary Fund Group: \$25 license fee at the time of application for a vendor's license for each place of business, collected on behalf of counties

**Legal Basis:** ORC 5739.17; Sections 409.10 and 409.20 of H.B. 166 of the 133rd G.A. (originally established in H.B. 66 of the 126th G.A.)

**Purpose:** This line item is used for monthly transmission to each county of vendor's license fees received by the Department of Taxation on behalf of county auditors.

### 6420 110613 Ohio Political Party Distributions

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
\$147,388	\$167,971	\$135,380	\$107,883	\$90,000	\$0
% change	14.0%	-19.4%	-20.3%	-16.6%	-100%

**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. 166 of the 133rd G.A.

**Purpose:** This line item is used first to distribute money 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 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. The checkoff is eliminated for tax years beginning after 2018, and Fund 6420 is dissolved no later than January 1, 2020.

## Department of Taxation

### Holding Account Fund Group

**R010    110611    Tax Distributions**

FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Actual	Actual	Actual	Actual	Appropriation	Appropriation
\$155,000	\$0	\$50,000	\$5,000	\$25,000	\$25,000
% change	-100%	N/A	-90.0%	400.0%	0.0%

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

**Legal Basis:** Section 409.10 of H.B. 166 of the 133rd G.A. (originally established by Controlling Board in December 1985)

**Purpose:** This line item functions as a holding account for motor fuel surety bonds and sales 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.

**R011    110612    Miscellaneous Income Tax Receipts**

FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Actual	Actual	Actual	Actual	Appropriation	Appropriation
\$300	\$0	\$0	\$0	\$500	\$500
% change	-100%	N/A	N/A	N/A	0.0%

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

**Legal Basis:** Section 409.10 of H.B. 166 of the 133rd G.A. (originally established by Controlling Board in December 1985)

**Purpose:** This line item functions as a temporary holding account when Ohio personal income tax payments are deposited which cannot be posted correctly.