



# Ohio Legislative Service Commission

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## Synopsis of House Committee Amendments\*

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### **Sub. S.B. 243**

130th General Assembly  
(H. Finance & Appropriations)

Amendments adopted by the House committee modify the previously proposed sales and use tax "holiday" and make other tax changes, establish the Economic Gardening Technical Assistance Pilot Program, and make other changes, including various operating and capital appropriations changes. Specifically, the amendments alter the bill as follows:

#### **Tax changes**

- Modifies the sales tax holiday in the As Passed by the Senate version of the bill for "back to school" items as follows:
  - Exempts clothing and school supplies and instructional materials only, instead of including computers and school computer supplies;
  - Provides for a temporary exemption during August 7, 8, and 9, 2015, only, rather than an ongoing exemption.
- Adjusts the rate "brackets" of the financial institution tax (FIT).
- Adjusts the formula used to calculate the amount by which the top FIT bracket rate increases if revenue generated by the FIT falls below a revenue "target."
- Expands an existing FIT exemption by exempting entities that were grandfathered unitary savings and loan holding companies on January 1, 2012, and nonbank subsidiaries of such entities, and subjects those entities and subsidiaries to the commercial activity tax.
- Eases qualifications necessary for property to qualify for a tax exemption for a cultural center that is a historic structure under renovation and that is conveyed to a nonpublic, noncharitable organization.

\* This synopsis does not address amendments that may have been adopted on the House Floor.

- Modifies the investment eligibility requirements for the purchase of a computer data center to be exempt from the sales and use tax.

### **Economic Gardening Technical Assistance Pilot Program**

- Creates a two-year Economic Gardening Technical Assistance Pilot Program in the Development Services Agency to provide eligible businesses with services related to marketing, market research, and the development of business connections.

### **Other changes**

- Permits a county to pay by credit card for webinar services and purchases of automatic or electronic data processing or record-keeping equipment, software, or services.
- Permits a county law library resources board to accept payment of fees for services or receive gifts by a financial transaction device, such as a credit or debit card, if the board of county commissioners permits payments to be made by financial transaction device for other types of payments to the county.
- Requires the Ohio Healthier Buckeye Advisory Council to submit its recommendations regarding public assistance programs by December 1, 2015, instead of December 1, 2014.
- Adds the Governor or the Governor's designee to the *ex officio* members of the Ohio Business Gateway Steering Committee.
- Makes other changes to operating appropriations related to the Development Services Agency, the Department of Education, the Department of Job and Family Services, and Local Government Fund amounts for townships.
- Transfers responsibility for the capital appropriations for the University Hospital Seidman Center Proton Therapy Center from the Facilities Construction Commission to Cleveland State University.