

As Introduced

134th General Assembly

Regular Session

2021-2022

H. B. No. 39

Representatives Sobecki, Miller, A.

**Cosponsors: Representatives Lepore-Hagan, Miller, J., Sheehy, Smith, K.,
Schmidt, Upchurch**

A BILL

To amend sections 131.51, 5705.31, 5705.32, 1
5705.321, 5747.46, 5747.47, and 5747.48 of the 2
Revised Code and to amend Sections 387.10 and 3
387.20 of H.B. 166 of the 133rd General Assembly 4
to increase the Public Library Fund, to allocate 5
the increase to libraries equally, and to make 6
an appropriation. 7

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 131.51, 5705.31, 5705.32, 8
5705.321, 5747.46, 5747.47, and 5747.48 of the Revised Code be 9
amended to read as follows: 10

Sec. 131.51. (A) On or before the seventh day of each 11
month, the director of budget and management shall credit to the 12
local government fund one and sixty-six one-hundredths per cent 13
of the total tax revenue credited to the general revenue fund 14
during the preceding month. In determining the total tax revenue 15
credited to the general revenue fund during the preceding month, 16
the director shall include amounts transferred from the fund 17
during the preceding month under this division and division (B) 18

of this section. Money shall be distributed from the local 19
government fund as required under sections 5747.50 and 5747.503 20
of the Revised Code during the same month in which it is 21
credited to the fund. 22

(B) On or before the seventh day of each month, the 23
director of budget and management shall credit to the public 24
library fund one and ~~sixty-six~~ ninety-nine one-hundredths per 25
cent of the total tax revenue credited to the general revenue 26
fund during the preceding month. In determining the total tax 27
revenue credited to the general revenue fund during the 28
preceding month, the director shall include amounts transferred 29
from the fund during the preceding month under this division and 30
division (A) of this section. Money shall be distributed from 31
the public library fund as required under section 5747.47 of the 32
Revised Code during the same month in which it is credited to 33
the fund. 34

(C) The director of budget and management shall develop a 35
schedule identifying the specific tax revenue sources to be used 36
to make the monthly transfers required under divisions (A) and 37
(B) of this section. The director may, from time to time, revise 38
the schedule as the director considers necessary. 39

Sec. 5705.31. The county auditor shall present to the 40
county budget commission the annual tax budgets submitted under 41
sections 5705.01 to 5705.47 of the Revised Code, together with 42
an estimate prepared by the auditor of the amount of any state 43
levy, the rate of any school tax levy as previously determined, 44
the tax commissioner's estimate of the amount to be received in 45
the county public library fund from the general account of the 46
public library fund, the tax rates provided under section 47
5705.281 of the Revised Code if adoption of the tax budget was 48

waived under that section, and such other information as the 49
commission requests or the tax commissioner prescribes. The 50
budget commission shall examine such budget and ascertain the 51
total amount proposed to be raised in the county for the 52
purposes of each subdivision and other taxing units in the 53
county. 54

The commission shall ascertain that the following levies 55
have been properly authorized and, if so authorized, shall 56
approve them without modification: 57

(A) All levies in excess of the ten-mill limitation; 58

(B) All levies for debt charges not provided for by levies 59
in excess of the ten-mill limitation, including levies necessary 60
to pay notes issued for emergency purposes; 61

(C) The levies prescribed by division (B) of sections 62
742.33 and 742.34 of the Revised Code; 63

(D) Except as otherwise provided in this division, a 64
minimum levy within the ten-mill limitation for the current 65
expense and debt service of each subdivision or taxing unit, 66
which shall equal two-thirds of the average levy for current 67
expenses and debt service allotted within the fifteen-mill 68
limitation to such subdivision or taxing unit during the last 69
five years the fifteen-mill limitation was in effect unless such 70
subdivision or taxing unit requests an amount requiring a lower 71
rate. Except as provided in section 5705.312 of the Revised 72
Code, if the levies required in divisions (B) and (C) of this 73
section for the subdivision or taxing unit equal or exceed the 74
entire minimum levy of the subdivision as fixed, the minimum 75
levies of the other subdivisions or taxing units shall be 76
reduced by the commission to provide for the levies and an 77

operating levy for the subdivision. Such additional levy shall 78
be deducted from the minimum levies of each of the other 79
subdivisions or taxing units, but the operating levy for a 80
school district shall not be reduced below a figure equivalent 81
to forty-five per cent of the millage available within the ten- 82
mill limitation after all the levies in divisions (B) and (C) of 83
this section have been provided for. 84

If a municipal corporation and a township have entered 85
into an annexation agreement under section 709.192 of the 86
Revised Code in which they agree to reallocate their shares of 87
the minimum levies established under this division and if that 88
annexation agreement is submitted along with the annual tax 89
budget of both the township and the municipal corporation, then, 90
when determining the minimum levy under this division, the 91
auditor shall allocate, to the extent possible, the minimum levy 92
for that municipal corporation and township in accordance with 93
their annexation agreement. 94

(E) The levies prescribed by section 3709.29 of the 95
Revised Code. 96

Divisions (A) to (E) of this section are mandatory, and 97
commissions shall be without discretion to reduce such minimum 98
levies except as provided in such divisions. 99

If any debt charge is omitted from the budget, the 100
commission shall include it therein. 101

Sec. 5705.32. (A) The county budget commission shall 102
adjust the estimated amounts required from the general property 103
tax for each fund, as shown by the tax budgets or other 104
information required to be provided under section 5705.281 of 105
the Revised Code, so as to bring the tax levies required 106

therefor within the limitations specified in sections 5705.01 to 107
5705.47 of the Revised Code, for such levies, but no levy shall 108
be reduced below a minimum fixed by law. The commission may 109
revise and adjust the estimate of balances and receipts from all 110
sources for each fund and shall determine the total 111
appropriations that may be made therefrom. 112

(B) The commission shall fix the amount of the county 113
public library fund to be distributed under division (B) of 114
section 5747.48 of the Revised Code to each board of public 115
library trustees that has qualified under section 5705.28 of the 116
Revised Code for participation in the proceeds of such fund. The 117
amount paid to all libraries in the county ~~from such fund~~ under 118
division (B) of section 5747.48 of the Revised Code shall never 119
be a smaller per cent of the amount credited to that fund from 120
the general account of the public library fund than the average 121
of the percentages of the county's classified taxes that were 122
distributed to libraries in 1982, 1983, and 1984, as determined 123
by the county auditor. The commission shall base the amount for 124
distribution on the needs of such library for the construction 125
of new library buildings, parts of buildings, improvements, 126
operation, maintenance, or other expenses. In determining the 127
needs of each library board of trustees, and in calculating the 128
amount to be distributed to any library board of trustees on the 129
basis of its needs, the commission shall make no reduction in 130
its allocation ~~from the fund~~ on account of additional revenues 131
realized by a library from increased taxes or service charges 132
voted by its electorate, from allocations made to the library 133
under division (C) of section 5747.48 of the Revised Code, from 134
revenues received through federal or state grants, projects, or 135
programs, or from grants from private sources. 136

(C) Notwithstanding the fact that alternative methods of 137

financing such needs are available, after fixing the amount to 138
be distributed to libraries under division (B) of section 139
5747.48 of the Revised Code, the commission shall fix the 140
amount, if any, of the county public library fund to be 141
distributed under division (B) of that section to each board of 142
township park commissioners, the county, and each municipal 143
corporation in accordance with the following: 144

(1) Each municipal corporation in the county shall receive 145
a per cent of the remainder that equals the per cent that the 146
county auditor determines the classified property taxes 147
originating in such municipal corporation in 1984 were of the 148
total of all of the county's classified property taxes in 1984. 149
The commission may deduct from this amount any amount that the 150
budget commission allows to the board of township park 151
commissioners of a township park district, the boundaries of 152
which are coextensive with or contained within the boundaries of 153
the municipal corporation. 154

(2) The county shall receive a per cent of the remainder 155
that equals the per cent that the county auditor determines the 156
classified property taxes originating outside of the boundaries 157
of municipal corporations in the county in 1984 were of the 158
total of all of the county's classified property taxes in 1984. 159
The commission may deduct from this amount any amount that the 160
budget commission allows to the board of township park 161
commissioners of a township park district, the boundaries of 162
which are not coextensive with or contained within those of any 163
municipal corporation in the county. 164

(D) The commission shall separately set forth the amounts 165
fixed and determined under divisions (B) and (C) of this section 166
in the "official certificate of estimated resources," as 167

provided in section 5705.35 of the Revised Code, and separately 168
certify such amount to the county auditor who shall be guided 169
thereby in the distribution of the county public library fund 170
for and during the fiscal year. In determining such amounts, the 171
commission shall be guided by the estimate certified by the tax 172
commissioner and presented by the auditor under section 5705.31 173
of the Revised Code, as to the total amount of revenue to be 174
received in the county public library fund from the general 175
account of the public library fund during such fiscal year. 176

(E) (1) At least five days before the date of any meeting 177
at which the budget commission plans to discuss the distribution 178
of the county public library fund, it shall notify each 179
legislative authority and board of public library trustees, 180
county commissioners, and township park commissioners eligible 181
to participate in the distribution of the fund of the date, 182
time, place, and agenda for the meeting. Any legislative 183
authority or board entitled to notice under this division may 184
designate an officer or employee of such legislative authority 185
or board to whom the commission shall deliver the notice. 186

(2) Before the final determination of the amount to be 187
allotted to each subdivision from any source, the commission 188
shall permit representatives of each subdivision and of each 189
board of public library trustees to appear before it to explain 190
its financial needs. 191

(F) If any public library receives and expends any funds 192
allocated to it under this section for the construction of new 193
library buildings or parts of buildings, such library shall be 194
free and open to the inhabitants of the county in which it is 195
located. Any board of library trustees that receives funds under 196
this section and section 5747.48 of the Revised Code shall have 197

its financial records open for public inspection at all 198
reasonable times. 199

Sec. 5705.321. (A) As used in this section: 200

(1) "City, located wholly or partially in the county, with 201
the greatest population" means the city, located wholly or 202
partially in the county, with the greatest population residing 203
in the county; however, if the county budget commission on or 204
before January 1, 1998, adopted an alternative method of 205
apportionment that was approved by the city, located partially 206
in the county, with the greatest population but not the greatest 207
population residing in the county, "city, located wholly or 208
partially in the county, with the greatest population" means the 209
city, located wholly or partially in the county, with the 210
greatest population whether residing in the county or not, if 211
this alternative meaning is adopted by action of the board of 212
county commissioners and a majority of the boards of township 213
trustees and legislative authorities of municipal corporations 214
located wholly or partially in the county. 215

(2) "Participating political subdivision" means a 216
municipal corporation or township that satisfies all of the 217
following: 218

(a) It is located wholly or partially in the county. 219

(b) It is not the city, located wholly or partially in the 220
county, with the greatest population. 221

(c) Public library fund moneys are apportioned to it under 222
the county's alternative method or formula of apportionment in 223
the current calendar year. 224

(B) In lieu of the method of apportionment of the county 225
public library fund provided by division (C) of section 5705.32 226

of the Revised Code, the county budget commission may provide 227
for the apportionment of money to be distributed from the fund 228
under division (B) of section 5747.48 of the Revised Code under 229
an alternative method or on a formula basis as authorized by 230
this section. 231

Except as otherwise provided in division (C) of this 232
section, the alternative method of apportionment shall have 233
first been approved by all of the following governmental units: 234
the board of county commissioners; the legislative authority of 235
the city, located wholly or partially in the county, with the 236
greatest population; and a majority of the boards of township 237
trustees and legislative authorities of municipal corporations, 238
located wholly or partially in the county, excluding the 239
legislative authority of the city, located wholly or partially 240
in the county, with the greatest population. In granting or 241
denying approval for an alternative method of apportionment, the 242
board of county commissioners, boards of township trustees, and 243
legislative authorities of municipal corporations shall act by 244
motion. A motion to approve shall be passed upon a majority vote 245
of the members of a board of county commissioners, board of 246
township trustees, or legislative authority of a municipal 247
corporation, shall take effect immediately, and need not be 248
published. 249

Any alternative method of apportionment adopted and 250
approved under this division may be revised, amended, or 251
repealed in the same manner as it may be adopted and approved. 252
If an alternative method of apportionment adopted and approved 253
under this division is repealed, the amount in the county public 254
library fund to be distributed under division (B) of section 255
5747.48 of the Revised Code shall be apportioned among the 256
subdivisions eligible to participate in the fund, commencing in 257

the ensuing calendar year, under the apportionment provided in 258
divisions (B) and (C) of section 5705.32 of the Revised Code, 259
unless the repeal occurs by operation of division (C) of this 260
section or a new method for apportionment of the fund is 261
provided in the action of repeal. 262

(C) This division applies only in counties in which the 263
city, located wholly or partially in the county, with the 264
greatest population has a population of twenty thousand or less 265
and a population that is less than fifteen per cent of the total 266
population of the county. In such a county, the legislative 267
authorities or boards of township trustees of two or more 268
participating political subdivisions, which together have a 269
population residing in the county that is a majority of the 270
total population of the county, each may adopt a resolution to 271
exclude the approval otherwise required of the legislative 272
authority of the city, located wholly or partially in the 273
county, with the greatest population. All of the resolutions to 274
exclude that approval shall be adopted not later than the first 275
Monday of August of the year preceding the calendar year in 276
which distributions are to be made under an alternative method 277
of apportionment. 278

A motion granting or denying approval of an alternative 279
method of apportionment under this division shall be adopted by 280
a majority vote of the members of the board of county 281
commissioners and by a majority vote of a majority of the boards 282
of township trustees and legislative authorities of the 283
municipal corporations located wholly or partially in the 284
county, other than the city, located wholly or partially in the 285
county, with the greatest population, shall take effect 286
immediately, and need not be published. The alternative method 287
of apportionment under this division shall be adopted and 288

approved annually, not later than the first Monday of August of 289
the year preceding the calendar year in which distributions are 290
to be made under it. A motion granting approval of an 291
alternative method of apportionment under this division repeals 292
any existing alternative method of apportionment, effective with 293
distributions to be made from the fund in the ensuing calendar 294
year. An alternative method of apportionment under this division 295
shall not be revised or amended after the first Monday of August 296
of the year preceding the calendar year in which distributions 297
are to be made under it. 298

(D) In determining an alternative method of apportionment 299
authorized by this section, the county budget commission may 300
include in the method any factor considered to be appropriate 301
and reliable, in the sole discretion of the county budget 302
commission. 303

(E) On the basis of any alternative method of 304
apportionment adopted and approved as authorized by this 305
section, as certified by the auditor to the county treasurer, 306
the county treasurer shall make distribution of the money in the 307
county public library fund under division (B) of section 5747.48 308
of the Revised Code to each subdivision eligible to participate 309
in the fund, and the auditor, when the amount of those shares is 310
in the custody of the treasurer in the amounts so computed to be 311
due the respective subdivisions, shall at the same time certify 312
to the tax commissioner the percentage share of the county as a 313
subdivision. All money received into the treasury of a 314
subdivision from the county public library fund in a county 315
treasury shall be paid into the general fund and used for the 316
current operating expenses of the subdivision. 317

(F) The actions of the county budget commission taken 318

pursuant to this section are final and may not be appealed to 319
the board of tax appeals, except on the issues of abuse of 320
discretion and failure to comply with the formula. 321

Sec. 5747.46. As used in sections 5747.46 and 5747.47 of 322
the Revised Code: 323

(A) "Year's fund balance" means the amount credited to the 324
general account of the public library fund during a calendar 325
year. 326

(B) "Distribution year" means the calendar year during 327
which a year's fund balance is distributed under section 5747.47 328
of the Revised Code. 329

(C) "CPI" means the consumer price index for all urban 330
consumers (United States city average, all items), prepared by 331
the United States department of labor, bureau of labor 332
statistics. 333

(D) "Inflation factor" means the quotient obtained by 334
dividing the CPI for May of the year preceding the distribution 335
year by the CPI for May of the second preceding year. If the 336
quotient so obtained is less than one, the inflation factor 337
shall equal one. 338

(E) "Population" means whichever of the following has most 339
recently been issued, as of the first day of June preceding the 340
distribution year: 341

(1) The most recent decennial census figures that include 342
population figures for each county in the state; 343

(2) The most current issue of "Current Population Reports: 344
Local Population Estimates" issued by the United States bureau 345
of the census that contains population estimates for each county 346

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| in the state and the state. | 347 |
| (F) "County's equalization ratio for a distribution year" | 348 |
| means a percentage computed for that county as follows: | 349 |
| (1) Square the per cent that the county's population is of the state's population; | 350 351 |
| (2) Divide the product so obtained by the per cent that the county's total entitlement for the preceding year is of all counties' total entitlements for the preceding year; | 352 353 354 |
| (3) Divide the quotient so obtained by the sum of the quotients so obtained for all counties. | 355 356 |
| (G) "Total entitlement" means, with respect to a distribution year, the sum of a county's guaranteed share plus its share of the excess. For the 2012 distribution year, "total entitlement" equals the sum of payments made to a county public library fund during that year. | 357 358 359 360 361 |
| (1) "Guaranteed share" means, for a distribution year, the product obtained by multiplying a county's total entitlement for the preceding distribution year by the inflation factor. If the sum of the guaranteed shares for all counties exceeds the year's fund balance, the guaranteed shares of all counties shall be reduced by a percentage that will result in the sum of such guaranteed shares being equal to the year's fund balance. | 362 363 364 365 366 367 368 |
| (2) "Share of excess" means, for a distribution year, the product obtained by multiplying a county's equalization ratio by the difference between the year's fund balance and the sum of the guaranteed shares for all counties. If the sum of the guaranteed shares for all counties exceeds the year's fund balance the share of the excess for all counties is zero. | 369 370 371 372 373 374 |

(H) "Net distribution" means the sum of the payments made to a county's public library fund from the general account of the public library fund during a distribution year, adjusted as follows:

(1) If the county received an overpayment during the preceding distribution year, add the amount of the overpayment;

(2) If the county received an underpayment during the preceding distribution year, deduct the amount of the underpayment.

(I) "Overpayment" or "underpayment" for a distribution year means the amount by which the net distribution to a county's public library fund from the general account of the public library fund during that distribution year exceeded or was less than the county's total entitlement for that year.

All computations made under this section shall be rounded to the nearest one-hundredth of one per cent.

Sec. 5747.47. (A) The director of budget and management shall establish two separate accounts of the public library fund, a general account and a supplemental account. On or before the seventh day of each month, of the total amount credited to the public library fund in that month, the director shall credit eighty-three and forty-two one-hundredths of one per cent to the general account and sixteen and fifty-eight one-hundredths of one per cent to the supplemental account.

(B)(1) By the twenty-fifth day of July of each year, the tax commissioner shall estimate and certify the following for each county to its county auditor:

(a) Its guaranteed share of the ensuing year's fund balance;

(b) Its share of the excess of the ensuing year's fund 404
balance; 405

(c) Its total entitlement. 406

(2) In December and in June following such estimations and 407
certifications, the commissioner shall revise such estimates and 408
certify such revised estimates to the respective county 409
auditors. 410

~~(B)~~ (C) By the tenth day of each month, the commissioner 411
shall distribute the amount credited to the general account of 412
the public library fund in the current month ~~under section~~ 413
~~131.51 of the Revised Code. The distributions shall be made as~~ 414
follows: 415

(1) During the first six months of each year, each county 416
shall be paid a percentage of the balance that is the same per 417
cent that the revised estimate of the county's total entitlement 418
certified in December under division ~~(A)~~ (B) (2) of this section 419
is of the sum of such revised estimates of the total 420
entitlements for all counties. 421

(2) During the last six months, each county shall be paid 422
a percentage of the balance that is the same per cent that the 423
revised estimate of the county's total entitlement certified in 424
June under division ~~(A)~~ (B) (2) of this section is of the sum of 425
such revised estimates of the total entitlements for all 426
counties. 427

(3) During each of the first six months of each year, the 428
payments made to each county shall be adjusted as follows: 429

(a) If the county received an overpayment during the 430
preceding distribution year, reduce the sum of the payments by 431
the amount of such overpayment. The reduction shall be 432

apportioned over the six months. 433

(b) If the county received an underpayment during the 434
preceding distribution year, increase the sum of the payments by 435
the amount of such underpayment. The increase shall be 436
apportioned over the six months. 437

~~(C)~~ (D) By the twentieth day of December of each year, the 438
tax commissioner shall determine and certify to the auditor of 439
each county each of the following with respect to the current 440
distribution year: 441

(1) The year's fund balance; 442

(2) Each county's guaranteed share; 443

(3) Each county's share of the excess; 444

(4) Each county's total entitlement; 445

(5) Each county's net distribution; 446

(6) The amount by which each county's net distribution 447
exceeded or was less than its total entitlement, which amount 448
shall constitute the county's overpayment or underpayment for 449
purposes of division ~~(B)~~ (C) (3) of this section in the ensuing 450
distribution year. 451

(E) By the tenth day of each month, the commissioner shall 452
distribute the amount credited to the supplemental account of 453
the public library fund in the current month to each county. The 454
amount credited to that account each month shall be divided 455
equally among all libraries eligible to receive an allocation 456
under division (B) of section 5747.48 of the Revised Code in 457
that month, and the amount distributed to each county shall 458
equal the sum of the allocations to be made to each such library 459
in that county. 460

Sec. 5747.48. (A) On the fifteenth day of each month, the 461
county treasurer shall distribute the balance in the county 462
public library fund. 463

(B) Amounts credited to the county public library fund 464
from the general account of the public library fund shall be 465
distributed among the county, boards of public library trustees, 466
municipal corporations, and boards of township park 467
commissioners for which the county budget commission has fixed 468
an allocation from the fund in that year in accordance with 469
section 5705.32 of the Revised Code in the same proportions that 470
each such entity's allocation as fixed by the commission is of 471
the total of all such allocations in that year. 472

(C) Amounts credited to the county public library fund 473
from the supplemental account of the public library fund shall 474
be allocated equally among all libraries in the county eligible 475
to receive an allocation under division (B) of this section in 476
that month. In addition to any other lawful purpose, a library 477
may use distributions from the supplemental account for any of 478
the following purposes: 479

- (1) Library modernization; 480
- (2) After-school programs; 481
- (3) Cultural programs; 482
- (4) Workforce development; 483
- (5) Community engagement; 484
- (6) Technology improvements; 485
- (7) Innovation projects; 486
- (8) Language services; 487

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|--|---|
| <u>(9) Literacy programs.</u> | 488 |
| <u>(D) All money received into the treasury of a municipal corporation or county under this section shall be credited to the general fund therein, provided that in a municipal corporation there shall be credited to the funds established under division (D) of section 5705.09 of the Revised Code a portion of the total amount to be credited to funds of the municipal corporation, which portion shall be determined by multiplying the total amount to be credited by the percentage that the funds credited under division (D) of said section in 1938 bore to all the funds credited under said section in 1938. If a municipal corporation is in default with respect to the principal or interest of any outstanding notes or bonds, the moneys distributed under this section shall be credited to the funds established under divisions (A), (B), (C), and (D) of section 5705.09 of the Revised Code, in the same proportion in which the funds derived from the levy for the previous year on the general tax list and duplicate are divided.</u> | 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 |
| Section 2. That existing sections 131.51, 5705.31, 5705.32, 5705.321, 5747.46, 5747.47, and 5747.48 of the Revised Code are hereby repealed. | 506 507 508 |
| Section 3. (A) The amendment by this act of sections 131.51, 5705.31, 5705.32, 5705.321, 5747.46, 5747.47, and 5747.48 of the Revised Code and of Section 387.20 of H.B. 166 of the 133rd General Assembly applies on and after the first day of the first month beginning after the effective date of this section. | 509 510 511 512 513 514 |
| For the purposes of the calculations required under section 5747.46 of the Revised Code, any amounts credited to the Public Library Fund in any month preceding the month to which | 515 516 517 |

this act first applies shall be considered to have been credited 518
to the general account of that fund. 519

(B) Notwithstanding the amendment by this act of section 520
5747.47 of the Revised Code, of the total amount credited to the 521
Public Library Fund in any month of fiscal year 2021 that begins 522
after the effective date of this section, the Director of Budget 523
and Management shall credit eighty-three and seventy-four one- 524
hundredths of one per cent to the general account and sixteen 525
and twenty-six one-hundredths of one per cent to the 526
supplemental account. 527

Section 4. That Sections 387.10 and 387.20 of H.B. 166 of 528
the 133rd General Assembly be amended to read as follows: 529

Sec. 387.10. 530

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| 1 | 2 | 3 | 4 | 5 |
|-----------------------------------|------------|-------------------------------------|-----------------|-----------------|
| A RDF STATE REVENUE DISTRIBUTIONS | | | | |
| B General Revenue Fund Group | | | | |
| C | GRF 110908 | Property Tax | \$644,885,000 | \$650,342,850 |
| | | Reimbursement - Local Government | | |
| D | GRF 200903 | Property Tax | \$1,197,715,000 | \$1,207,908,150 |
| | | Reimbursement - Education | | |
| E | TOTAL GRF | General Revenue Fund | \$1,842,600,000 | \$1,858,251,000 |

| Group | | | | |
|-------|---------------------------------|---|---------------|--|
| F | Revenue Distribution Fund Group | | | |
| G | 5JG0 110633 | Gross Casino Revenue Payments-County | \$144,150,000 | \$147,030,000 |
| H | 5JH0 110634 | Gross Casino Revenue Payments- School Districts | \$95,880,000 | \$97,800,000 |
| I | 5JJ0 110636 | Gross Casino Revenue - Host City | \$14,150,000 | \$14,430,000 |
| J | 7047 200902 | Property Tax Replacement Phase Out-Education | \$135,105,080 | \$111,196,773 |
| K | 7049 336900 | Indigent Drivers Alcohol Treatment | \$2,250,000 | \$2,250,000 |
| L | 7050 762900 | International Registration Plan Distribution | \$23,000,000 | \$23,000,000 |
| M | 7051 762901 | Auto Registration Distribution | \$328,000,000 | \$328,000,000 |
| N | 7060 110960 | Gasoline Excise Tax Fund | \$576,000,000 | \$576,000,000 |
| O | 7065 110965 | Public Library Fund | \$422,300,000 | \$430,000,000 <u>\$472,000,000</u> |

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|----|--|--------|---|-----------------|--|
| P | 7066 | 800966 | Undivided Liquor Permits | \$14,600,000 | \$14,600,000 |
| Q | 7069 | 110969 | Local Government Fund | \$417,300,000 | \$424,900,000 |
| R | 7081 | 110907 | Property Tax Replacement Phase Out-Local Government | \$11,804,000 | \$8,620,000 |
| S | 7082 | 110982 | Horse Racing Tax | \$60,000 | \$60,000 |
| T | 7083 | 700900 | Ohio Fairs Fund | \$1,000,000 | \$1,000,000 |
| U | TOTAL RDF Revenue Distribution Fund Group | | | \$2,185,599,080 | \$2,178,886,773 <u>\$2,220,886,773</u> |
| V | Fiduciary Fund Group | | | | |
| W | 4P80 | 001698 | Cash Management Improvement Fund | \$3,100,000 | \$3,100,000 |
| X | 5VR0 | 110902 | Municipal Net Profit Tax | \$30,000,000 | \$35,000,000 |
| Y | 6080 | 001699 | Investment Earnings | \$140,000,000 | \$160,000,000 |
| Z | 7001 | 110996 | Horse Racing Tax Local Government Payments | \$240,000 | \$240,000 |
| AA | 7062 | 110962 | Resort Area Excise Tax Distribution | \$1,200,000 | \$1,200,000 |
| AB | 7063 | 110963 | Permissive Sales Tax | \$2,733,517,000 | \$2,815,522,510 |

| | | | | |
|---------------------------------|-------------------------------|---|-----------------|--|
| | | Distribution | | |
| AC 7067 | 110967 | School District Income Tax Distribution | \$469,248,000 | \$488,017,920 |
| AD 7085 | 800985 | Volunteer Firemen's Dependents Fund | \$300,000 | \$300,000 |
| AE 7093 | 110640 | Next Generation 9-1-1 | \$1,000,000 | \$1,000,000 |
| AF 7094 | 110641 | Wireless 9-1-1 Government Assistance | \$25,700,000 | \$25,700,000 |
| AG 7095 | 110995 | Municipal Income Tax | \$15,000,000 | \$15,000,000 |
| AH 7099 | 762902 | Permissive Tax Distribution - Auto Registration | \$213,100,000 | \$222,700,000 |
| AI TOTAL FID | Fiduciary Fund Group | | \$3,632,405,000 | \$3,767,780,430 |
| AJ | Holding Account Fund Group | | | |
| AK R045 | 110617 | International Fuel Tax Distribution | \$56,100,000 | \$56,100,000 |
| AL TOTAL HLD | Holding Account Fund Group | | \$56,100,000 | \$56,100,000 |
| AM TOTAL ALL BUDGET FUND GROUPS | | | \$7,716,704,080 | \$7,861,018,203 <u>\$7,903,018,203</u> |

Appropriation items in Section 387.10 of ~~this act~~ H.B. 166 533
of the 133rd General Assembly shall be used for the purpose of 534
administering and distributing the designated revenue 535
distribution funds according to the Revised Code. If it is 536
determined that additional appropriations are necessary for this 537
purpose in any appropriation items in Section 387.10 of ~~this~~ 538
~~act~~ H.B. 166 of the 133rd General Assembly, such amounts are 539
hereby appropriated. 540

GENERAL REVENUE FUND TRANSFERS 541

Notwithstanding any provision of law to the contrary, in 542
fiscal year 2020 and fiscal year 2021, the Director of Budget 543
and Management may transfer from the General Revenue Fund to the 544
Local Government Tangible Property Tax Replacement Fund (Fund 545
7081) and the School District Tangible Property Tax Replacement 546
Fund (Fund 7047) in the Revenue Distribution Fund Group, those 547
amounts necessary to reimburse local taxing units and school 548
districts under sections 5709.92 and 5709.93 of the Revised 549
Code. Also, in fiscal year 2020 and fiscal year 2021, the 550
Director of Budget and Management may make temporary transfers 551
from the General Revenue Fund to ensure sufficient balances in 552
the Local Government Tangible Property Tax Replacement Fund 553
(Fund 7081) and the School District Tangible Property Tax 554
Replacement Fund (Fund 7047) and to replenish the General 555
Revenue Fund for such transfers. 556

PROPERTY TAX REIMBURSEMENT - EDUCATION 557

The foregoing appropriation item 200903, Property Tax 558
Reimbursement - Education, is appropriated to pay for the 559
state's costs incurred because of the homestead exemption, the 560
property tax rollback, and payments required under division (C) 561
of section 5705.2110 of the Revised Code. In cooperation with 562

the Department of Taxation, the Department of Education shall 563
distribute these funds directly to the appropriate school 564
districts of the state, notwithstanding sections 321.24 and 565
323.156 of the Revised Code, which provide for payment of the 566
homestead exemption and property tax rollback by the Tax 567
Commissioner to the appropriate county treasurer and the 568
subsequent redistribution of these funds to the appropriate 569
local taxing districts by the county auditor. 570

Upon receipt of these amounts, each school district shall 571
distribute the amount among the proper funds as if it had been 572
paid as real or tangible personal property taxes. Payments for 573
the costs of administration shall continue to be paid to the 574
county treasurer and county auditor as provided for in sections 575
319.54, 321.26, and 323.156 of the Revised Code. 576

Any sums, in addition to the amount specifically 577
appropriated in appropriation item 200903, Property Tax 578
Reimbursement - Education, for the homestead exemption and the 579
property tax rollback payments, and payments required under 580
division (C) of section 5705.2110 of the Revised Code, which are 581
determined to be necessary for these purposes, are hereby 582
appropriated. 583

HOMESTEAD EXEMPTION, PROPERTY TAX ROLLBACK 584

The foregoing appropriation item 110908, Property Tax 585
Reimbursement-Local Government, is hereby appropriated to pay 586
for the state's costs incurred due to the Homestead Exemption, 587
the Manufactured Home Property Tax Rollback, and the Property 588
Tax Rollback. The Tax Commissioner shall distribute these funds 589
directly to the appropriate local taxing districts, except for 590
school districts, notwithstanding the provisions in sections 591
321.24 and 323.156 of the Revised Code, which provide for 592

payment of the Homestead Exemption, the Manufactured Home 593
Property Tax Rollback, and Property Tax Rollback by the Tax 594
Commissioner to the appropriate county treasurer and the 595
subsequent redistribution of these funds to the appropriate 596
local taxing districts by the county auditor. 597

Upon receipt of these amounts, each local taxing district 598
shall distribute the amount among the proper funds as if it had 599
been paid as real property taxes. Payments for the costs of 600
administration shall continue to be paid to the county treasurer 601
and county auditor as provided for in sections 319.54, 321.26, 602
and 323.156 of the Revised Code. 603

Any sums, in addition to the amounts specifically 604
appropriated in appropriation item 110908, Property Tax 605
Allocation - Local Government, for the Homestead Exemption, the 606
Manufactured Home Property Tax Rollback, and the Property Tax 607
Rollback payments, which are determined to be necessary for 608
these purposes, are hereby appropriated. 609

PUBLIC LIBRARY FUND 610

Notwithstanding the requirement in division (B) of section 611
131.51 of the Revised Code that the Director of Budget and 612
Management shall credit to the Public Library Fund ~~one and~~ 613
~~sixty six one hundredths per cent a certain percentage~~ of the 614
total tax revenue credited to the General Revenue Fund during 615
the preceding month, the Director shall instead calculate these 616
amounts ~~during~~ for fiscal year 2020 and for the months of fiscal 617
year 2021 beginning before the effective date of the amendment 618
to this section using one and seven-tenths as the percentage. 619
The Director shall instead calculate those amounts for the 620
months of fiscal year 2021 beginning on or after the effective 621
date of the amendment to this section using two and three one- 622

hundredths as the percentage. 623

In addition to the amounts credited to the Public Library Fund in August of 2019, the Director of Budget and Management shall transfer an additional \$916,705 cash from the General Revenue Fund to the Public Library Fund. This amount shall be distributed from the Public Library Fund in the same manner in August of 2019 as if it were credited in accordance with section 131.51 of the Revised Code. 624
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LOCAL GOVERNMENT FUND 631

Notwithstanding the requirement in division (A) of section 131.51 of the Revised Code that the Director of Budget and Management shall credit to the Local Government Fund one and sixty-six one-hundredths per cent of the total tax revenue credited to the General Revenue Fund during the preceding month, the Director shall instead calculate these amounts during fiscal year 2020 and fiscal year 2021 using one and sixty-eight one-hundredths as the percentage. 632
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In addition to the amounts credited to the Local Government Fund in August of 2019, the Director of Budget and Management shall transfer an additional \$458,352 cash from the General Revenue Fund to the Local Government Fund. This amount shall be distributed from the Local Government Fund in the same manner in August of 2019 as if it were credited in accordance with section 131.51 of the Revised Code. 640
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TANGIBLE PERSONAL PROPERTY TAX REIMBURSEMENTS 647

Notwithstanding any provision of law to the contrary, in fiscal years 2020 and 2021, any city, local, or exempted village school district that has a nuclear power plant located within its territory shall receive the same payment amount under 648
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section 5709.92 of the Revised Code as in fiscal year 2017. 652

MUNICIPAL INCOME TAX 653

The foregoing appropriation item 110995, Municipal Income 654
Tax, shall be used to make payments to municipal corporations 655
under section 5745.05 of the Revised Code. If it is determined 656
that additional appropriations are necessary to make such 657
payments, such amounts are hereby appropriated. 658

MUNICIPAL NET PROFIT TAX 659

The foregoing appropriation item 110902, Municipal Net 660
Profit Tax, shall be used to make payments to municipal 661
corporations under section 718.83 of the Revised Code. If it is 662
determined that additional amounts are necessary to make such 663
payments, such amounts are hereby appropriated. 664

During fiscal year 2020 and fiscal year 2021, if the Tax 665
Commissioner determines that there is insufficient cash in the 666
Municipal Net Profit Tax Fund (Fund 5VR0) to meet monthly 667
distribution obligations under section 718.83 of the Revised 668
Code, the Tax Commissioner shall certify to the Director of 669
Budget and Management the amount of additional cash necessary to 670
satisfy those obligations. In addition, the Commissioner shall 671
submit a plan to the Director requesting the necessary cash be 672
transferred from one or a combination of the following funds: 673
the Municipal Income Tax Administrative Fund, the Local Sales 674
Tax Administrative Fund, the General School District Income Tax 675
Administrative Fund, the Motor Fuel Tax Administrative Fund, the 676
Property Tax Administrative Fund, or the General Revenue Fund. 677
This plan shall include a proposed repayment schedule to 678
reimburse those funds for any cash transferred in accordance 679
with this section. After receiving the certification and funding 680

plan from the Tax Commissioner and if the Director determines 681
that sufficient cash is available, the Director may transfer the 682
cash to the Municipal Net Profit Tax Fund in accordance with the 683
plan submitted by the Tax Commissioner or as otherwise 684
determined by the Director of Budget and Management. The 685
Director of Budget and Management may transfer cash from the 686
Municipal Net Profit Tax Fund to reimburse the funds from which 687
cash was transferred for the purpose outlined in this section. 688

Section 5. That existing Sections 387.10 and 387.20 of 689
H.B. 166 of the 133rd General Assembly are hereby repealed. 690