

As Introduced

133rd General Assembly

Regular Session

2019-2020

H. B. No. 566

Representatives Rogers, Crossman

Cosponsors: Representatives Blair, Kelly, Miller, J., O'Brien, Patterson

A BILL

To amend Section 387.20 of H.B. 166 of the 133rd
General Assembly to increase the percentage of
revenue to the General Revenue Fund distributed
to the Local Government Fund and to declare an
emergency. 1
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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That Section 387.20 of H.B. 166 of the 133rd
General Assembly be amended to read as follows: 6
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Sec. 387.20. ADDITIONAL APPROPRIATIONS 8

Appropriation items in Section 387.10 of ~~this act~~ H.B. 166
of the 133rd General Assembly shall be used for the purpose of 9
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administering and distributing the designated revenue 11
distribution funds according to the Revised Code. If it is 12
determined that additional appropriations are necessary for this 13
purpose in any appropriation items in Section 387.10 of ~~this~~ 14
~~act~~ H.B. 166 of the 133rd General Assembly, such amounts are 15
hereby appropriated. 16

GENERAL REVENUE FUND TRANSFERS 17

Notwithstanding any provision of law to the contrary, in 18
fiscal year 2020 and fiscal year 2021, the Director of Budget 19
and Management may transfer from the General Revenue Fund to the 20
Local Government Tangible Property Tax Replacement Fund (Fund 21
7081) and the School District Tangible Property Tax Replacement 22
Fund (Fund 7047) in the Revenue Distribution Fund Group, those 23
amounts necessary to reimburse local taxing units and school 24
districts under sections 5709.92 and 5709.93 of the Revised 25
Code. Also, in fiscal year 2020 and fiscal year 2021, the 26
Director of Budget and Management may make temporary transfers 27
from the General Revenue Fund to ensure sufficient balances in 28
the Local Government Tangible Property Tax Replacement Fund 29
(Fund 7081) and the School District Tangible Property Tax 30
Replacement Fund (Fund 7047) and to replenish the General 31
Revenue Fund for such transfers. 32

PROPERTY TAX REIMBURSEMENT - EDUCATION 33

The foregoing appropriation item 200903, Property Tax 34
Reimbursement - Education, is appropriated to pay for the 35
state's costs incurred because of the homestead exemption, the 36
property tax rollback, and payments required under division (C) 37
of section 5705.2110 of the Revised Code. In cooperation with 38
the Department of Taxation, the Department of Education shall 39
distribute these funds directly to the appropriate school 40
districts of the state, notwithstanding sections 321.24 and 41
323.156 of the Revised Code, which provide for payment of the 42
homestead exemption and property tax rollback by the Tax 43
Commissioner to the appropriate county treasurer and the 44
subsequent redistribution of these funds to the appropriate 45
local taxing districts by the county auditor. 46

Upon receipt of these amounts, each school district shall 47

distribute the amount among the proper funds as if it had been 48
paid as real or tangible personal property taxes. Payments for 49
the costs of administration shall continue to be paid to the 50
county treasurer and county auditor as provided for in sections 51
319.54, 321.26, and 323.156 of the Revised Code. 52

Any sums, in addition to the amount specifically 53
appropriated in appropriation item 200903, Property Tax 54
Reimbursement - Education, for the homestead exemption and the 55
property tax rollback payments, and payments required under 56
division (C) of section 5705.2110 of the Revised Code, which are 57
determined to be necessary for these purposes, are hereby 58
appropriated. 59

HOMESTEAD EXEMPTION, PROPERTY TAX ROLLBACK 60

The foregoing appropriation item 110908, Property Tax 61
Reimbursement-Local Government, is hereby appropriated to pay 62
for the state's costs incurred due to the Homestead Exemption, 63
the Manufactured Home Property Tax Rollback, and the Property 64
Tax Rollback. The Tax Commissioner shall distribute these funds 65
directly to the appropriate local taxing districts, except for 66
school districts, notwithstanding the provisions in sections 67
321.24 and 323.156 of the Revised Code, which provide for 68
payment of the Homestead Exemption, the Manufactured Home 69
Property Tax Rollback, and Property Tax Rollback by the Tax 70
Commissioner to the appropriate county treasurer and the 71
subsequent redistribution of these funds to the appropriate 72
local taxing districts by the county auditor. 73

Upon receipt of these amounts, each local taxing district 74
shall distribute the amount among the proper funds as if it had 75
been paid as real property taxes. Payments for the costs of 76
administration shall continue to be paid to the county treasurer 77

and county auditor as provided for in sections 319.54, 321.26, 78
and 323.156 of the Revised Code. 79

Any sums, in addition to the amounts specifically 80
appropriated in appropriation item 110908, Property Tax 81
Allocation - Local Government, for the Homestead Exemption, the 82
Manufactured Home Property Tax Rollback, and the Property Tax 83
Rollback payments, which are determined to be necessary for 84
these purposes, are hereby appropriated. 85

PUBLIC LIBRARY FUND 86

Notwithstanding the requirement in division (B) of section 87
131.51 of the Revised Code that the Director of Budget and 88
Management shall credit to the Public Library Fund one and 89
sixty-six one-hundredths per cent of the total tax revenue 90
credited to the General Revenue Fund during the preceding month, 91
the Director shall instead calculate these amounts during fiscal 92
year 2020 and fiscal year 2021 using one and seven-tenths as the 93
percentage. 94

In addition to the amounts credited to the Public Library 95
Fund in August of 2019, the Director of Budget and Management 96
shall transfer an additional \$916,705 cash from the General 97
Revenue Fund to the Public Library Fund. This amount shall be 98
distributed from the Public Library Fund in the same manner in 99
August of 2019 as if it were credited in accordance with section 100
131.51 of the Revised Code. 101

LOCAL GOVERNMENT FUND 102

Notwithstanding the requirement in division (A) of section 103
131.51 of the Revised Code that the Director of Budget and 104
Management shall credit to the Local Government Fund one and 105
sixty-six one-hundredths per cent of the total tax revenue 106

credited to the General Revenue Fund during the preceding month, 107
the Director shall instead calculate these amounts during fiscal 108
year 2020 ~~and fiscal year 2021~~ using one and sixty-eight one- 109
hundredths as the percentage, and shall calculate these amounts 110
during fiscal year 2021 using three and sixty-six one-hundredths 111
as the percentage. 112

In addition to the amounts credited to the Local 113
Government Fund in August of 2019, the Director of Budget and 114
Management shall transfer an additional \$458,352 cash from the 115
General Revenue Fund to the Local Government Fund. This amount 116
shall be distributed from the Local Government Fund in the same 117
manner in August of 2019 as if it were credited in accordance 118
with section 131.51 of the Revised Code. 119

TANGIBLE PERSONAL PROPERTY TAX REIMBURSEMENTS 120

Notwithstanding any provision of law to the contrary, in 121
fiscal years 2020 and 2021, any city, local, or exempted village 122
school district that has a nuclear power plant located within 123
its territory shall receive the same payment amount under 124
section 5709.92 of the Revised Code as in fiscal year 2017. 125

MUNICIPAL INCOME TAX 126

The foregoing appropriation item 110995, Municipal Income 127
Tax, shall be used to make payments to municipal corporations 128
under section 5745.05 of the Revised Code. If it is determined 129
that additional appropriations are necessary to make such 130
payments, such amounts are hereby appropriated. 131

MUNICIPAL NET PROFIT TAX 132

The foregoing appropriation item 110902, Municipal Net 133
Profit Tax, shall be used to make payments to municipal 134
corporations under section 718.83 of the Revised Code. If it is 135

determined that additional amounts are necessary to make such 136
payments, such amounts are hereby appropriated. 137

During fiscal year 2020 and fiscal year 2021, if the Tax 138
Commissioner determines that there is insufficient cash in the 139
Municipal Net Profit Tax Fund (Fund 5VR0) to meet monthly 140
distribution obligations under section 718.83 of the Revised 141
Code, the Tax Commissioner shall certify to the Director of 142
Budget and Management the amount of additional cash necessary to 143
satisfy those obligations. In addition, the Commissioner shall 144
submit a plan to the Director requesting the necessary cash be 145
transferred from one or a combination of the following funds: 146
the Municipal Income Tax Administrative Fund, the Local Sales 147
Tax Administrative Fund, the General School District Income Tax 148
Administrative Fund, the Motor Fuel Tax Administrative Fund, the 149
Property Tax Administrative Fund, or the General Revenue Fund. 150
This plan shall include a proposed repayment schedule to 151
reimburse those funds for any cash transferred in accordance 152
with this section. After receiving the certification and funding 153
plan from the Tax Commissioner and if the Director determines 154
that sufficient cash is available, the Director may transfer the 155
cash to the Municipal Net Profit Tax Fund in accordance with the 156
plan submitted by the Tax Commissioner or as otherwise 157
determined by the Director of Budget and Management. The 158
Director of Budget and Management may transfer cash from the 159
Municipal Net Profit Tax Fund to reimburse the funds from which 160
cash was transferred for the purpose outlined in this section. 161

Section 2. That existing Section 387.20 of H.B. 166 of the 162
133rd General Assembly is hereby repealed. 163

Section 3. This act is hereby declared to be an emergency 164
measure necessary for the immediate preservation of the public 165

peace, health, and safety. The reason for such necessity is to	166
ensure that payments to political subdivisions can be made in a	167
timely manner. Therefore, this act goes into immediate effect.	168