



OHIO LEGISLATIVE SERVICE COMMISSION

Sub. Bill Comparative Synopsis

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H.B. 342

132nd General Assembly

(H. Government Accountability and Oversight)

This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

Topic	Previous Version (As Introduced)	Sub. Version (L-132-1356-3)
August elections: tax issues	Prohibits a political subdivision from submitting any the following issues to voters at an August election: <ul style="list-style-type: none"> • A property tax levy, including the renewal or replacement of an existing levy; • A sales tax proposed by a county requiring voter approval; • A sales tax proposed by a transit authority; • An income tax proposed by a school district or municipal corporation; • A county lodging tax requiring voter approval; 	Prohibits a political subdivision from submitting any of those issues to voters at an August election only if the term of the proposed tax is greater than five years or for a continuing period of time. <i>(R.C. 306.70, 715.691, 715.70(F), 718.04, 718.09, 718.10, 5705.17, 5739.023, 5739.026, 5743.021, and 5748.023.)</i>

Topic	Previous Version (As Introduced)	Sub. Version (L-132-1356-3)
	<ul style="list-style-type: none"> • A liquor, alcoholic beverage, or cigarette tax levied by a county; • Whether to extend a municipal corporation's income tax to a Joint Economic Development Zone (JEDZ) or District (JEDD). <p><i>(R.C. 133.06, 133.18, 306.70, 306.82, 307.695, 307.697, 323.17, 345.03, 505.14, 505.20, 505.47, 511.27, 511.28, 517.04, 715.38, 715.691(H), 715.70(F), 718.04, 718.09, 718.10, 1545.21, 3311.21, 3311.50, 3313.38, 3318.06, 3318.061, 3318.063, 3318.361, 3354.12, 3357.11, 3381.03, 4301.421, 4301.424, 5705.191, 5705.192, 5705.194, 5705.199, 5705.21, 5705.211, 5705.212, 5705.213, 5705.214, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.2112, 5705.221, 5705.222, 5705.23, 5705.233, 5705.24, 5705.25, 5705.251, 5705.261, 5705.72, 5739.021, 5739.026, 5739.028, 5739.09(L), 5743.021, 5743.024, 5743.026, 5748.02, 5748.021, 5748.08, and 5748.09.)</i></p>	
<p>August elections: creation, expansion, or dissolution of taxing authorities</p>	<p>Prohibits a political subdivision from submitting the question of whether to create, expand, or dissolve a subdivision in which a tax may be levied at an August special election. (Only affects such questions that are authorized to be submitted at such an election under current law.)</p> <p><i>(R.C. 306.32, 306.321, 306.322, 349.14,</i></p>	<p>Limits prohibition only to the creation of certain JEDDs created for more than a five-year term <i>(R.C. 715.70(D)(3), 715.71, and 715.72).</i></p>

Topic	Previous Version (As Introduced)	Sub. Version (L-132-1356-3)
	703.20, 707.30, 715.691(E), 715.70(D)(3), 715.71, 715.72, 715.84, 3311.213, 3311.22, 3311.231, 3311.26, 3313.911, 3354.02, 3357.02, and 3381.03.)	
Property tax ballot language	Requires property tax election notices and ballot language to display rate information in dollars for each \$100,000, instead of \$100, of taxable value (<i>R.C. 133.18, 345.04, 505.481, 511.28, 511.34, 1545.041, 3311.50, 3318.06, 3318.061, 3318.062, 3318.361, 3318.45, 4582.024, 4582.26, 5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.55, 5748.04, 5748.08, and 5748.09.</i>)	Same, except requires the rate to be displayed in dollars for each \$100,000 of the true value in money ("fair market value"), instead of taxable value. The taxable value of real property is currently 35% of the property's true value in money. <i>(R.C. 133.18, 306.32, 306.322, 345.01, 345.03, 345.04, 505.48, 505.481, 511.27, 511.28, 511.34, 1545.041, 1545.21, 3311.50, 3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 4582.024, 4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 5748.04, 5748.08, and 5748.09.)</i>
Ballot language clarification	No similar provision.	Specifically requires ballot language for a renewal, increase, decrease, or cancellation of an existing levy to label the levy as such. (Currently, some statutes suggest including such labeling language is optional.) <i>(R.C. 1545.21, 5705.197, and 5705.25.)</i>
Application of bill	No similar provision.	Applies the bill's changes to elections held after 2018 (<i>Section 3</i>).