



OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Sam Benham

H.B. 342

132nd General Assembly
(As Introduced)

Reps. Merrin, Duffey, Becker, Brinkman, Dean, Riedel, Vitale, Koehler, Schaffer, Butler, Hood

BILL SUMMARY

- Disallows local tax issues and certain other local tax-implicated issues from being submitted to voters at August special elections.
 - Requires property tax election notices and ballot language to convey a property tax levy's rate in dollars for each \$100,000 of taxable value instead of for each \$100 of taxable value.
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CONTENT AND OPERATION

Local issues at August special elections

The bill prohibits tax and certain other issues proposed by local governments from being placed on an August special election ballot. The bill does not prohibit those questions from appearing on the ballot at a November general election or a primary election. (Primary elections — elections to nominate candidates for public and political offices — are held in May or, in a presidential election year, March.¹) Any tax-related question currently authorized to be proposed at either or both of those elections may continue to be proposed at those elections.² The bill's prohibitions on August special elections apply to all of the following issues proposed by a local government:

¹ R.C. 3501.01(E), not in the bill.

² In some places, the bill refers to an issue being placed on the ballot "at a primary election," which technically includes only elections held to nominate candidates in May or, for presidential election years, March. R.C. 3501.01(E). An amendment has been prepared to clarify that local tax issues could continue to appear on the ballot at a special election *held on any day on which a primary election could be held*, even if the primary election itself is canceled because there are no contested party nominations to appear on the ballot.

- A property tax levy proposed by a taxing authority, including any proposal to renew or replace an existing levy.³ (Under current law, some, but not all, types of voted property tax issues may appear on the August special election ballot.)
- Certain sales taxes proposed by a county.⁴
- A sales tax proposed by a transit authority.⁵
- An income tax proposed by a school district, including a combined income tax and property tax.⁶
- An income tax proposed by a municipal corporation.⁷
- County lodging tax proposals that require voter approval.⁸
- A liquor or alcoholic beverage tax levied by a county.⁹
- A cigarette excise tax levied by a county.¹⁰
- Whether to create a subdivision in which a tax may be levied or to add territory to an existing taxing subdivision, including a referendum to oppose the subdivision's creation or expansion.¹¹
- Whether to dissolve a village, as proposed by the village or a petition submitted by residents, or to dissolve a new community authority.¹²

³ R.C. 133.06, 133.18, 306.82, 323.17, 345.03, 505.14, 505.20, 505.47, 511.27, 511.28, 517.04, 715.38, 1545.21, 3311.21, 3311.50, 3313.38, 3318.06, 3318.061, 3318.063, 3318.361, 3354.12, 3357.11, 3381.03, 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, and 5739.028.

⁴ R.C. 5739.021, 5739.026, and 5739.028.

⁵ R.C. 306.70 and 5739.028.

⁶ R.C. 5748.02, 5748.021, 5748.08, and 5748.09.

⁷ R.C. 718.04, 718.09, and 718.10.

⁸ R.C. 307.695 and 5739.09(L).

⁹ R.C. 307.697, 4301.421, and 4301.424.

¹⁰ R.C. 5743.021, 5743.024, and 5743.026.

¹¹ R.C. 306.32, 306.321, 306.322, 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.



- Whether to extend a municipal corporation's income tax to a Joint Economic Development Zone (JEDZ) or Joint Economic Development District (JEDD).¹³

Property tax rate information

The bill changes the rate information required to be displayed on property tax election notices and ballot language. In general, to submit a property tax levy to voters, a taxing authority certifies a resolution to the board of elections, which places a notice describing the proposed levy in newspapers generally two weeks before the election and prepares ballot language describing the levy.¹⁴ Election notices and ballot language for most property tax questions vary slightly but are generally required to display the rate of the tax being levied, renewed, or replaced in both mills (0.1¢) for each \$1 of taxable value and dollars for each \$100 of taxable value.

The bill requires the tax rate to be displayed in dollars for each \$100,000, instead of \$100, of taxable value. The millage rate per \$1 of taxable value would continue to appear on the notices and ballots.¹⁵

HISTORY

ACTION	DATE
Introduced	09-11-17

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¹² R.C. 349.14 and 703.20.

¹³ R.C. 715.691(H) and 715.70(F).

¹⁴ See, e.g., R.C. 5705.25.

¹⁵ 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.

