

Redbook

LBO Analysis of Executive Budget Proposal

Ohio Department of Taxation

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Attachments:

- Catalog of Budget Line Items (COBLI) for TAX
- Appropriation Spreadsheet for TAX
- Catalog of Budget Line Items (COBLI) for RDF
- Appropriation Spreadsheet for RDF

LBO Redbook

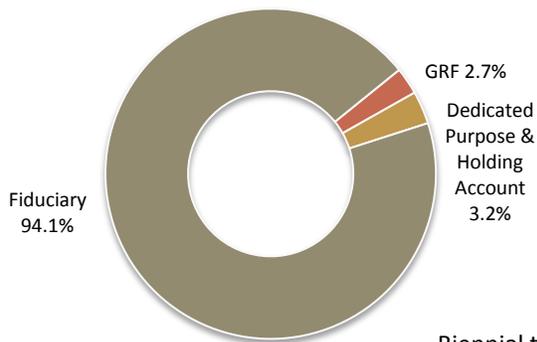
Ohio Department of Taxation

Quick look...

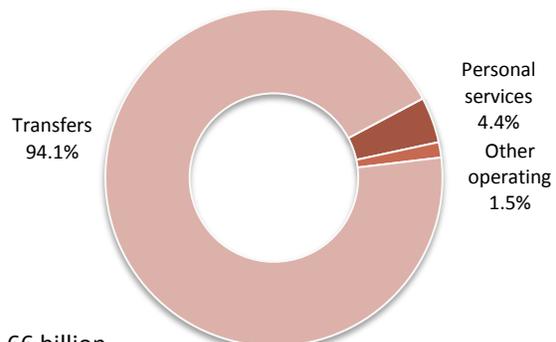
- The Department of Taxation (TAX) administers and enforces most state and locally levied taxes.
 - It administers state taxes, except on insurance, spirituous liquor, and motor vehicle licenses.
 - It determines amounts of various revenue distributions to local governments.
- The Tax Commissioner heads the Department, and is appointed by the Governor.
- TAX is budgeted for a staff of 945 full-time equivalent employees in the upcoming biennium.
- About 94% of the funds recommended for TAX are appropriated under the Fiduciary Fund Group, mostly for refunds of taxes paid in excess of amounts owed.
- TAX's operating expenses, about 6% of its total budget, are funded from the GRF (45%) and various non-GRF funds (55%). Revenues to these non-GRF funds are from shares of receipts from taxes administered by TAX, fees for services provided, and transfers.

Fund Group	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
General Revenue	\$66,524,041	\$69,903,545	\$61,437,717	\$62,529,386
Dedicated Purpose	\$63,137,303	\$56,587,768	\$74,105,698	\$75,677,422
Fiduciary	\$2,278,285,901	\$1,877,133,500	\$2,205,863,300	\$2,180,329,300
Holding Account	\$50,000	\$25,500	\$25,500	\$25,500
Total	\$2,407,997,245	\$2,003,650,313	\$2,341,432,215	\$2,318,561,608
% change	--	-16.8%	16.9%	-1.0%
<i>GRF % change</i>	--	5.1%	-12.1%	1.8%

**Chart 1: TAX Budget by Fund Group
FY 2020-FY 2021 Biennium**



**Chart 2: TAX Budget by Expense Category
FY 2020-FY 2021 Biennium**



Biennial total: \$4.66 billion

Highlights of proposed changes to tax law

The executive proposes changes to Ohio tax law affecting state tax credits, state administration of municipal income taxes, tax increment financing districts, the Public Library Fund, and tangible personal property tax reimbursement payments to certain school districts.

Tax credits

The executive proposes to create a new, nonrefundable Opportunity Zone investment tax credit equal to 10% of an individual's investment in an Opportunity Zone investment fund, up to \$1 million per taxpayer per biennium. Total credits are capped at \$50 million per biennium. Under federal law enacted in 2017, investments in designated Opportunity Zones accrue tax benefits.¹ The executive estimates that this proposed credit will reduce GRF revenue by \$30 million in FY 2021.

H.B. 166 makes changes to the existing InvestOhio income tax credit program by requiring the business to have met minimum employment levels for two years before the investment, removing the requirement that the business spend an amount equal to the investment on property and payroll, allowing leasehold improvements to qualify as such expenditures, disallowing existing employees' payroll to count as such expenditures, disallowing expenditures on intangible property to count, and reducing the credit's biennial allocation from \$100 million to \$50 million. The executive does not provide an estimate of the revenue effects of these changes. The existing version of this tax credit is little used, such that the Department of Taxation's Tax Expenditure Report estimates the GRF revenue loss is about \$1 million to \$2 million per year, so there likely would be little if any revenue effect from these changes.

H.B. 166 would authorize taxpayers to apply to the Department of Health for a nonrefundable income tax credit for costs incurred to abate lead hazards in a dwelling built before 1978. Not more than \$5 million in credits may be awarded in a fiscal biennium.

Municipal income tax

The executive proposes to create a separate Municipal Net Profit Tax Fund to receive revenue from the state-administered municipal tax on business income, and from which to distribute the revenue to municipal corporations. Under current law, that revenue is deposited into the Municipal Income Tax Fund (Fund 7095), which also receives revenue from the municipal income tax on electric and telephone companies. Amounts appropriated for ALI 110995 (Fund 7095) in the State Revenue Distributions section of H.B. 166 are higher than before the start of state collection of net profits taxes on behalf of cities and villages, consistent with distributing revenue from both taxes to municipalities through that fund. But the bill requires the Director of Budget and Management to transfer all money from the tax on business net profits from Fund 7095 to the new Municipal Net Profit Tax Fund.

¹ Under federal law, investors can generally defer tax on any prior gains invested in a specified investment vehicle (Qualified Opportunity Fund) set up for investing in eligible property located in a Qualified Opportunity Zone as designated by the state. The level of exclusion of gains would depend on the amount of time the investment is held in the qualified investment vehicle.

H.B. 166 also provides that if Fund 7095 has insufficient cash to meet monthly distribution obligations under the municipal tax on business net profits, the Tax Commissioner is to certify to the Director of Budget and Management the amount of additional cash needed, and is to submit a plan to transfer the needed cash from one or more of the GRF or five other funds, along with a repayment schedule. If the Director determines that sufficient cash is available, the Director may transfer the needed cash to Fund 7095.

In addition, the bill requires a municipal corporation to remit payment to the Treasurer of State if the net distribution amount for a municipal corporation's state-administered municipal income tax account is less than zero in any month. The payment is to be remitted within 30 days of receiving notice of the deficiency, and the Commissioner may recover unpaid amounts by reducing a delinquent municipal corporation's municipal income tax distributions, electric light and telephone company income tax distributions, and property tax distributions.

Tax increment financing

The executive proposes to authorize municipalities, townships, and counties to extend the term of a tax increment financing (TIF) property tax exemption by up to 30 additional years, under certain conditions. Specifically, (1) the TIF must generate over \$1.5 million in service payments in the immediately preceding year, but (2) the TIF must not have generated more than \$1.5 million in any other preceding year (this requirement only applies after 2020), and (3) the property owner must compensate the school district fully for its property tax losses.

Public Library Fund

The executive proposes to credit 1.68% of total GRF tax revenue to the Public Library Fund (PLF, Fund 7065) in FY 2020 and FY 2021, notwithstanding codified law specifying the percentage as 1.66%. This continues the funding percentage in FY 2018 and FY 2019. This provision reduces GRF revenue by about \$5 million in each year, directing a corresponding amount to the PLF, and ultimately to public libraries statewide.

School districts with nuclear power plants

H.B. 166 provides that in FY 2020 and FY 2021, any city, local, or exempted village school district that has a nuclear power plant located within its territory is to receive the same tangible personal property tax reimbursement payment amount as in FY 2017. This provision will increase funding to Perry Local School District in Lake County by \$1.86 million in the upcoming biennium, and to Benton-Carroll-Salem Local School District in Ottawa County by \$1.93 million in the biennium.

Minimum age for purchasing tobacco-related products

A provision of H.B. 166 would increase the minimum age at which cigarettes, other tobacco products, alternative nicotine products, and cigarette papers could legally be purchased from 18 to 21. The executive estimates that this change, by reducing the market for these products, will decrease GRF tax revenue from the cigarette tax and the other tobacco products tax by \$14.3 million in FY 2020 and \$18.7 million in FY 2021. In addition, the executive estimates sales and use taxes will be reduced \$2.7 million in FY 2020 and \$4.0 million in FY 2021.

TAX budget overview

Agency overview

In administering and enforcing taxes, TAX performs such duties as assisting taxpayers, processing tax returns, determining tax liabilities, issuing refunds and assessments, conducting audits, and enforcing Ohio's tax laws. TAX also is responsible for determining the amounts of various revenue distributions to local governments, including motor fuel tax distributions, reimbursement of local governments for property tax relief, transitional assistance for the phase-out of local taxation of tangible personal property of general business and the reduction of assessment rates on public utility tangible personal property, permissive sales and use tax distributions, and allocations to counties from the Local Government Fund (LGF, Fund 7069) and the PLF. The Tax Commissioner is a member of the Governor's cabinet.

As shown in Chart 2 in the "Quick look" section above, most of TAX's recommended budget consists of transfers, principally tax refunds. Operating expenses account for the rest and mainly cover the cost of the personnel who perform TAX's various functions, along with supplies, equipment, and maintenance. In TAX's budget for the upcoming biennium, GRF funding is used only for operating expenses. Before FY 2016, TAX's budget also included GRF funding of state reimbursements to local governments for their revenue losses from property tax rollbacks and the homestead exemption. These reimbursements have continued to be administered by TAX, but as part of the State Revenue Distributions budget. This separate portion of the budget is discussed in more detail below.

To better meet these responsibilities, TAX has been replacing its legacy computer systems and in other ways seeking to enhance the efficiency of its operations. In FY 2018, TAX completed implementation, and took over maintenance, of its State Taxation and Accounting Revenue System (STARS). The STARS project, to modernize computer systems for taxes the Department administers, had been underway since 2008. TAX has been working with the Department of Administrative Services on making the Ohio Business Gateway (OBG) electronic portal easier to use and more secure. An improved OBG will allow direct uploads of large files by employers and payroll processors, replacing current submission of W-2 wage and tax statements for employees on compact disk. TAX participated in a state pilot project for a more secure data-access system. The Department is replacing its auditing software from 2003 with an up-to-date system, the Business Refunds and Underreported Tax Unification System (BRUTUS), and is providing its criminal enforcement agents with enhanced software, the Ohio Tax Investigative System (OTIS). TAX enhanced mail processing with new equipment.

The Department also implemented tax law changes in H.B. 49 of the 132nd General Assembly. A tax amnesty program in early 2018 raised \$10.6 million in revenue. More than 2,700 businesses registered with TAX, as of October 2018, for administration of municipal income taxes on their business profits. The Department is developing a portal for secure data exchange with cities and villages that have income taxes. TAX was given additional authority to suspend the licenses to operate of vendors delinquent in filing or paying withholding taxes collected from their employees, in addition to the sales tax collections required to be remitted under prior law.

In the FY 2020-FY 2021 biennium, TAX is expected to continue efforts to thwart fraudulent income tax filings and block theft. In this effort, the Department relies in part on data models built using information from fraudulent returns. TAX has been helping the Department of Commerce with tax collections on the state's nascent medical marijuana industry. Secure facilities are being set up to handle cash payments, expected because banks are not allowed to handle funds from sales of a drug considered illegal by the federal government. If the state responds to the U.S. Supreme Court's *South Dakota v. Wayfair* decision by requiring remote sellers to collect and remit sales taxes on their sales to Ohioans that are not now subject to tax, the Department will need to deal with registrations and filings by the remote sellers, as well as associated audits to enforce compliance.

Also in the upcoming biennium, a priority for the Department is replacing old software used for the personal income and school district income taxes, and run on a mainframe computer, with new software that will run on the STARS platform. Funding up to \$12 million for the 24-month income tax software development project was included in the most recent capital budget, H.B. 529 of the 132nd General Assembly. TAX, last fall, sought proposals for a software upgrade to better process paper returns and check payments, to be finished in 2020. TAX will also complete a data analytics project for comparing taxpayer reports of employer withholding with amounts remitted by those employers. TAX will extend its new portal allowing municipal net profits tax data sharing to other local governments and other taxes. Another priority for TAX is replacing the nearly 20-year-old system used for administration of municipal income taxes on electric light and local exchange telephone companies.

Appropriation summary

The executive budget provides total appropriations of \$2,341.4 million in FY 2020 and \$2,318.6 million in FY 2021 for the Department. The table and Chart 1 in the “**Quick look**” section present the executive recommended appropriations by fund group. As shown on Chart 1, the Fiduciary Fund Group accounts for most of the Department's budget, mainly for tax refunds. Chart 2 in the “**Quick look**” section shows the executive recommended appropriations by object of expense.

Staffing levels

The Department's anticipated staffing levels by division in the next biennium, in full-time equivalent employees, are shown in Table 1.

Table 1. Department of Taxation Staffing in the 133rd General Assembly			
Organizational Unit	FY 2016-FY 2017 Number	FY 2018-FY 2019 Number	FY 2020-FY 2021 Projected Number
Tax Commissioner	9	8	7
Chief Counsel	47	52	52
Tax Equalization	19	16	17
Criminal Investigations Division	32	35	34
Human Resources	8	9	8
Internal Audit	4	8	7
Organizational Development	12	9	8
Office of Agency Performance	20	18	13
Information Services Division	116	100	97
Audit	249	254	230
Taxpayer Services	136	125	134
Compliance	109	86	70
Business Tax	56	60	65
Excise and Energy	28	27	26
Personal and School District Income Tax	73	74	60
Employment Tax	54	48	40
Revenue Processing	67	54	43
Budget and Fiscal Services	23	25	23
Tax Analysis	8	7	6
Legislation	2	2	2
Communications	3	3	3
Total	1,075	1,020	945

Analysis of FY 2020-FY 2021 budget proposal

This section provides an analysis of the Governor's recommended funding for each appropriation line item (ALI) in the Department of Taxation section of the budget. It then briefly summarizes the appropriation line items that are listed under the State Revenue Distributions section of the main operating budget.

Department of Taxation

Introduction

For organizational purposes, the ALIs listed under TAX's budget section are grouped into two major categories based on their funding purposes. In the analysis that follows, ALIs for tax administration precede those for revenue distribution.

To aid the reader in locating each ALI in the analysis, the table below shows the category in which each ALI has been placed, listing the ALIs in order within their respective fund groups and funds. This is the same order the ALIs appear in the TAX section of the budget bill.

In the analysis, each appropriation item's estimated expenditures for FY 2019 and recommended appropriations for FY 2020 and FY 2021 are listed in a table. Following the table, a narrative describes how the appropriation is used and any changes affecting the appropriation that are proposed by the Governor. Items not appropriated in the budget for the upcoming biennium but with spending in FY 2019 are also shown.

Categorization of TAX's Appropriation Line Items for Analysis of FY 2020-FY 2021 Budget Proposal				
Fund	ALI	ALI Name		Category
General Revenue Fund Group				
GRF	110321	Operating Expenses	1	Tax Administration
GRF	110404	Tobacco Settlement Enforcement	1	Tax Administration
Dedicated Purpose Fund Group				
2280	110628	CAT Administration	1	Tax Administration
4330	110602	Municipal Data Exchange Administration	1	Tax Administration
4350	110607	Local Tax Administration	1	Tax Administration
4360	110608	Motor Vehicle Audit Administration	1	Tax Administration
4370	110606	Income Tax Refund Contribution Administration	1	Tax Administration
4380	110609	School District Income Tax Administration	1	Tax Administration
4C60	110616	International Registration Plan Administration	1	Tax Administration
4R60	110610	Tire Tax Administration	1	Tax Administration
5BP0	110639	Wireless 9-1-1 Administration	1	Tax Administration
5JM0	110637	Casino Tax Administration	1	Tax Administration

Categorization of TAX's Appropriation Line Items for Analysis of FY 2020-FY 2021 Budget Proposal

Fund	ALI	ALI Name		Category
5MN0	110638	STARS Development and Implementation	1	Tax Administration
5N50	110605	Municipal Income Tax Administration	1	Tax Administration
5N60	110618	Kilowatt Hour Tax Administration	1	Tax Administration
5NY0	110643	Petroleum Activity Tax Administration	1	Tax Administration
5V70	110622	Motor Fuel Tax Administration	1	Tax Administration
5V80	110623	Property Tax Administration	1	Tax Administration
5W70	110627	Exempt Facility Administration	1	Tax Administration
6390	110614	Cigarette Tax Enforcement	1	Tax Administration
6880	110615	Local Excise Tax Administration	1	Tax Administration
Fiduciary Fund Group				
4250	110635	Tax Refunds	2	Revenue Distribution
5CZ0	110631	Vendor's License Application	2	Revenue Distribution
6420	110613	Ohio Political Party Distributions	2	Revenue Distribution
Holding Account Fund Group				
R010	110611	Tax Distributions	2	Revenue Distribution
R011	110612	Miscellaneous Income Tax Receipts	2	Revenue Distribution

Category 1: Tax Administration

This category of appropriation line items provides funding to pay TAX's costs to administer the state's tax laws. The tax administration function includes several components. The Taxpayer Services Program provides information to taxpayers and improves compliance with tax laws by telephone and email, and through presentations to groups. Tax Processing reviews paper and electronic submissions of tax forms, enters the data into TAX's computer systems, and retains tax returns. Tax Compliance audits returns and issues notices and assessments for unpaid taxes, matches persons delinquent in making child support payments with taxpayers owed Ohio income tax refunds, provides the first level of appeal of the Tax Commissioner's findings in tax disputes, and engages in other enforcement and investigation activities. Tax Policy and Analysis monitors and analyzes tax legislation, gives technical assistance to the executive and legislative branches, and provides for the legal counsel needed in tax cases. Local Government Services gives information and assistance to units of local government, and provides for administration of certain local taxes.

C1:1: Operating Expenses (ALI 110321)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
GRF ALI 110321, Operating Expenses	\$69,735,978	\$61,292,238	\$62,378,576
% change	--	-12.1%	1.8%

This GRF item pays for personal service (77.6%), purchased services (4.8%), supplies and maintenance (16.8%), and equipment (0.8%) expenses of TAX. Part of the administrative costs of the Taxpayer Services, Tax Processing, Tax Compliance, Tax Policy and Analysis, and Tax Operations functions are paid from this line item. About 45% of the Department's costs for administration are paid from the GRF.

C1:2: Tobacco Settlement Enforcement (ALI 110404)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
GRF ALI 110404, Tobacco Settlement Enforcement	\$167,567	\$145,479	\$150,810
% change	--	-13.2%	3.7%

This GRF item pays for enforcement of cigarette tax laws, along with the Cigarette Tax Enforcement item, ALI 110614. The full amount pays for personal service, i.e., payroll and fringe benefits. H.B. 166 would raise the minimum age for cigarette purchases from 18 to 21. TAX also assists the Attorney General's Office with noncompliance and enforcement of the Tobacco Master Settlement Agreement.

C1:3: CAT Administration (ALI 110628)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
2280 ALI 110628, CAT Administration	\$13,224,304	\$16,006,268	\$16,447,131
% change	--	21.0%	2.8%

This item supports administration of various taxes including the commercial activity tax (CAT). The line item is funded by 0.75% of commercial activity tax receipts and \$100,000 of qualified distribution center annual fees.

C1:4: Municipal Data Exchange Administration (ALI 110602)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
4330 ALI 110602, Municipal Data Exchange Administration	\$123,693	\$0	\$0
% change	--	-100.0%	0.0%

This item paid TAX's costs to provide computer listings of names and addresses of taxpayers in local taxing districts to units of local government. The agency determined that charges will no longer be imposed on local units of government for this service. Information shared does not include taxpayer financial data.

C1:5: Local Tax Administration (ALI 110607)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
4350 ALI 110607, Local Tax Administration	\$19,398,740	\$30,409,575	\$31,020,628
% change	--	56.8%	2.0%

This item, drawing on Fund 4350, is used to pay costs incurred by TAX in collecting and administering the county and regional transit authority sales and use taxes. Revenues to the fund are from a 1% fee on net collections of this tax. An uncodified provision of H.B. 166 permits this line item to be used to pay travel expenses of members of Ohio's delegation to the Streamlined Sales Tax Project.

C1:6: Motor Vehicle Audit Administration (ALI 110608)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
4360 ALI 110608, Motor Vehicle Audit Administration	\$1,491,444	\$1,982,731	\$2,000,000
% change	--	32.9%	0.9%

TAX's costs to investigate sales and use tax returns filed for motor vehicle transactions, to determine if tax obligations have been met, are paid from this line item, Fund 4360. The source of funding is \$0.25 from issuance of each vehicle certificate of title.

C1:7: Income Tax Refund Contribution Administration (ALI 110606)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
4370 ALI 110606, Income Tax Refund Contribution Administration	\$37,843	\$0	\$0
% change	--	-100.0%	0.0%

This item supported TAX's administration of the income tax refund contribution system. Revenue, from a percentage of contributions, was eliminated by H.B. 49 of the 132nd General Assembly. The Department's costs of administering this system will no longer be offset by money from this appropriation item.

C1:8: School District Income Tax Administration (ALI 110609)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
4380 ALI 110609, School District Income Tax Administration	\$5,939,128	\$9,027,264	\$9,200,001
% change	--	52.0%	1.9%

This item supports administration by TAX of the school district income tax. These expenses include costs to convey information to employers about the tax rate in any school district. Funding is from 1.5% of school district income tax collections. Money remaining in the fund after payment of administrative costs is returned to Fund 7067, from which collections are distributed to school districts. TAX distributed revenues to 192 school districts in the latest quarter.

C1:9: International Registration Plan Administration (ALI 110616)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
4C60 ALI 110616, International Registration Plan Administration	\$642,151	\$683,494	\$705,869
% change	--	6.4%	3.3%

This item supports Department of Taxation audits of persons who have registered motor vehicles under the International Registration Plan. This plan provides for payments among states that are members of the plan for portions of registration taxes that the states are eligible to receive because of operation within their borders of apportionable vehicles registered in other states.

C1:10: Tire Tax Administration (ALI 110610)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
4R60 ALI 110610, Tire Tax Administration	\$233,353	\$177,706	\$180,000
% change	--	-23.8%	1.3%

This item supports administration of the tire tax. Revenue is from 2% of the \$1 per tire tax net of refunds. The rest goes to the Scrap Tire Management Fund (Fund 4R50) used by the Ohio Environmental Protection Agency and the Soil and Water Conservation District Assistance Fund (Fund 5BV0) used by the Department of Agriculture.

C1:11: Wireless 9-1-1 Administration (ALI 110639)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
5BPO ALI 110639, Wireless 9-1-1 Administration	\$298,351	\$296,210	\$298,794
% change	--	-0.7%	0.9%

This item supports collection of wireless 9-1-1 charges by the Department. Revenue is from 1.0% of receipts from a charge of 25 cents per month on each wireless telephone number of a wireless service subscriber with an Ohio billing address.

C1:12: Casino Tax Administration (ALI 110637)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
5JM0 ALI 110637, Casino Tax Administration	\$74,915	\$125,000	\$125,000
% change	--	66.9%	0.0%

This item supports administration of the 33% tax on gross casino revenue. Revenue is from 1% of the 3% of casino tax receipts transferred to the Casino Control Commission Fund in July, October, January, and April.

C1:13: STARS Development and Implementation (ALI 110638)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
5MN0 ALI 110638, STARS Development and Implementation	\$2,599,380	\$0	\$0
% change	--	-100.0%	0.0%

This item was used to support development of the State Tax Accounting and Revenue System (STARS), a project begun in 2008 to facilitate more efficient tax collection through updated computer hardware and software. The Department took over responsibility for maintenance and improvement of the system in FY 2018.

C1:14: Municipal Income Tax Administration (ALI 110605)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
5N50 ALI 110605, Municipal Income Tax Administration	\$232,973	\$400,000	\$400,000
% change	--	71.7%	0.0%

This item is used to pay TAX's cost of administering municipal income taxation of business net profits, for businesses that elect to file with the Department, as well as to pay TAX's costs to administer the municipal income tax on electric light and local exchange

telephone companies, the item's prior sole use. Administration by the Department of municipal income taxation of business net profits was enacted in H.B. 49 of the 132nd General Assembly. The Department distributes amounts owed to municipal corporations monthly. A provision of H.B. 166 of the 133rd General Assembly requires municipal corporations with a net distribution amount less than zero, as might result if audit adjustments and refunds exceed collections, to remit payment to the Treasurer of State. Revenues to Fund 5N50 for TAX's costs for administration are from 0.5% of municipal net profit tax collections and 1.5% of taxes collected by the state on behalf of local governments from electric companies and telephone and telecommunications companies.

C1:15: Kilowatt Hour Tax Administration (ALI 110618)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
5N60 ALI 110618, Kilowatt Hour Tax Administration	\$98,163	\$96,954	\$100,000
% change	--	-1.2%	3.1%

This item supports administration of the kilowatt hour tax owed by self-assessing purchasers. Revenue is from an annual fee of \$500 paid on each qualifying meter or location, paid by large commercial or industrial firms that register with the Department to pay the kilowatt hour tax as self-assessors.

C1:16: Petroleum Activity Tax Administration (ALI 110643)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
5NY0 ALI 110643, Petroleum Activity Tax Administration	\$873,160	\$992,581	\$1,000,000
% change	--	13.7%	0.7%

This item supports TAX's administration of the tax on gross receipts of motor fuel suppliers. Revenue to the fund is from 1% of the balance, after payment of any refunds, in the Petroleum Activity Tax Fund (Fund R057) as of the last day of February, May, August, and November. The petroleum activity tax is levied at a rate of 0.65%.

C1:17: Motor Fuel Tax Administration (ALI 110622)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
5V70 ALI 110622, Motor Fuel Tax Administration	\$4,135,312	\$5,899,525	\$6,000,000
% change	--	42.7%	1.7%

This item supports TAX's administration of the 28-cent per gallon motor fuel tax. Revenue to Fund 5V70 is from 0.275% of net revenues from the tax. Provisions in both the House-Passed and Senate-Passed versions of H.B. 62 of the 133rd General Assembly, the transportation budget, would repeal the 0.275% share of motor fuel tax (MFT) receipts and

instead require transfers from MFT receipts equal to the appropriations from this fund. This would effectively decouple the revenue to the fund from motor fuel tax receipts and from possible future increases in the tax rate.

C1:18: Property Tax Administration (ALI 110623)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
5V80 ALI 110623, Property Tax Administration	\$5,209,510	\$5,872,025	\$6,000,000
% change	--	12.7%	2.2%

This item supports administration of property taxes, including real property tax equalization and taxes on real property and on personal property of public utilities. Funding for these payments in the upcoming biennium is to be from balances in Fund 5V80. A provision of the main operating budget bill of the 133rd General Assembly suspends during FY 2020 and FY 2021 provisions of R.C. 5703.80 for transfers to the fund from the GRF and for reduction of the reimbursements to county treasurers from the GRF, to compensate for loss of revenue from the 10% rollback of residential and agricultural real property taxes. These transfers were also suspended during FY 2018 and FY 2019 by a similar provision of the transportation budget of the 132nd General Assembly, H.B. 26, which also reduced the percentages in codified law that determine amounts to be transferred to Fund 5V80. Previous to these changes, revenue to this fund increased due to an increase in pipeline activity subject to the tax on public utility personal property, according to TAX, while organizational changes reduced funding needed for property tax administration.

C1:19: Exempt Facility Administration (ALI 110627)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
5W70 ALI 110627, Exempt Facility Administration	\$49,500	\$0	\$0
% change	--	-100.0%	0.0%

This item supported the Department's administration of laws pertaining to issuance of certificates for tax exemption of facilities for air pollution control, energy conversion, noise pollution control, solid waste energy conversion, thermal efficiency improvement, and industrial water pollution control. Revenue to Fund 5W70 was eliminated by H.B. 49 of the 132nd General Assembly, with revenue now credited to funds used by the state oversight agency, either the Environmental Protection Agency or the Development Services Agency.

C1:20: Cigarette Tax Enforcement (ALI 110614)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
6390 ALI 110614, Cigarette Tax Enforcement	\$1,498,598	\$1,548,152	\$1,599,999
% change	--	3.3%	3.3%

This item supports enforcement of cigarette and tobacco tax laws. The line item is funded from 100% of wholesale cigarette license application fees (\$1,000 annually per place of business), 60% of retail cigarette license application fees (\$125 annually per place of business), and a \$25 fee to transfer a wholesale dealer cigarette license to a place of business other than that designated on the license. Enforcement costs are also paid from GRF line item 110404, Tobacco Settlement Enforcement. H.B. 166 would raise the minimum age for cigarette purchases from 18 to 21.

C1:21: Local Excise Tax Administration (ALI 110615)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
6880 ALI 110615, Local Excise Tax Administration	\$427,250	\$588,213	\$600,000
% change	--	37.7%	2.0%

This item supports the Department's administration, including auditing and enforcement, of local taxes in Cuyahoga County on cigarettes, beer, wine, and mixed beverages. Revenue to the fund is from a 2% tax on these sales. Cuyahoga County voters approved local option excise taxes on these products beginning August 1, 1990, with the tax revenue used to pay debt service on bonds issued for the construction of professional sports facilities. Part of the revenue from the tax on cigarettes goes to the regional arts and cultural district. Provisions of H.B. 562 of the 127th General Assembly prevent other counties from levying such taxes.

Category 2: Revenue Distribution

This category of appropriation line items provides for the distribution of revenue to parties as specified in law. Recommended funding levels included in this Revenue Distribution category within TAX's budget do not include amounts recommended for funds within the State Revenue Distributions portion of the budget.

C2:1: Tax Refunds (ALI 110635)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
4250 ALI 110635, Tax Refunds	\$1,876,628,500	\$2,205,303,300	\$2,179,769,300
% change	--	17.5%	-1.2%

This item supports payment of refunds of taxes or fees for which amounts in excess of those owed have been paid. Amounts in this line item are by far the largest in TAX's budget. Receipts of the Tax Refund Fund are transferred from current receipts of the same tax or fee for which the refund arose. Any amounts needed to pay required refunds are appropriated by the budget bill.

C2:2: Vendor's License Application (ALI 110631)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
5CZ0 ALI 110631, Vendor's License Application	\$380,000	\$380,000	\$380,000
% change	--	0.0%	0.0%

This item distributes \$25 vendor license fees for each place of business collected on behalf of county auditors back to the counties. The fees are distributed monthly to each county. Any additional amounts needed to make required payments are appropriated by the budget bill.

C2:3: Ohio Political Party Distributions (ALI 110613)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
6420 ALI 110613, Ohio Political Party Distributions	\$125,000	\$180,000	\$180,000
% change	--	44.0%	0.0%

This item supports distribution of funds from the state income tax checkoff of \$1 on single returns and \$1 or \$2 on joint returns. The money is distributed to the Auditor of State to conduct audits of financial statements of the state committee of a political party eligible to receive public money, and of county committees of such a political party. Remaining money in the fund is distributed to qualified statewide political parties, which are to distribute half to county committees. Each county committee's share is determined by the ratio of the number of checkoffs in that county to the total statewide number of checkoffs.

C2:4: Tax Distributions (ALI 110611)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
R010 ALI 110611, Tax Distributions	\$25,000	\$25,000	\$25,000
% change	--	0.0%	0.0%

This line item functions as a holding account for motor fuel surety bonds and sales tax payments when the proper disposition of the payment is uncertain. The line item also temporarily holds money from checks that include payment for more than one purpose, such as sales tax and employers' workers' compensation premiums. Disbursements from the fund vary greatly from year to year, depending on the volume of such payments.

C2:5: Miscellaneous Income Tax Receipts (ALI 110612)

Fund/ALI	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
R011 ALI 110612, Miscellaneous Income Tax Receipts	\$500	\$500	\$500
% change	--	0.0%	0.0%

This line item functions as a temporary holding account when Ohio personal income tax payments are deposited which cannot be posted correctly.

State revenue distributions (RDF)

Each ALI listed in the State Revenue Distributions (RDF) section of the budget is administered by a state agency, but the funds are not included as part of the budget of the administering agency. The administering state agency does not spend this money on operations, but only distributes it as specified in state law. Table 2 below summarizes the executive recommendations for RDF ALIs by fund group.

Fund Group	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
General Revenue	\$1,814,800,000	\$1,845,100,000	\$1,863,551,000
Fiduciary	\$3,503,640,000	\$3,632,405,000	\$3,767,780,430
Holding Account	\$56,100,000	\$56,100,000	\$56,100,000
Revenue Distribution	\$2,419,162,791	\$2,175,599,080	\$2,168,786,773
Total	\$7,793,702,791	\$7,709,204,080	\$7,856,218,203
% change	--	-1.1%	1.9%

The majority of these RDF appropriations are distributed to counties, school districts, municipalities, transit authorities, and libraries. For example, two GRF line items are used by the Department of Education (ALI 200903, \$2,410.6 million in the upcoming biennium) and the Department of Taxation (ALI 110908, \$1,298.0 million) to reimburse school districts and local governments for property tax revenue losses from the 10% and 2.5% property tax rollbacks and the homestead exemption. Three RDF ALIs (110633, 110634, and 110636) are used by TAX to distribute casino tax revenue to counties, school districts, and host cities. H.B. 166 would continue to credit 1.68% of total GRF tax revenue to the Public Library Fund in the upcoming biennium, matching the percentage to the PLF in the current biennium, increasing revenue available to line item 110965 by about \$5 million each year to be distributed to public libraries statewide.

As noted above, spending under ALI 110995 (Fund 7095) has grown rapidly, and amounts appropriated rise further in the upcoming biennium, to distribute revenue from both state administration of net profits taxes on behalf of municipalities and of municipal income taxes on electric light and telephone companies. But the bill requires the Director of Budget and

Management to transfer all money from the tax on business net profits from Fund 7095 to the new Municipal Net Profit Tax Fund as soon as possible after the effective date of the bill, and does not establish an appropriation from the new fund.

Though specific dollar amounts are indicated for each ALI in the RDF section, language in Section 387.20 of H.B. 166 provides for additional appropriation for these line items if needed to make required payments. The section also provides for transfers of money from the GRF to the School District Tangible Property Tax Replacement Fund (Fund 7047) and the Local Government Tangible Property Tax Replacement Fund (Fund 7081) of any amounts needed to make required payments, and for temporary transfers between the GRF and those funds.

For additional information on each RDF ALI, please refer to the RDF section of the LSC Catalog of Budget Line Items (COBLI) and the appropriation spreadsheet, both of which are attached to this Redbook. As the spreadsheet shows, two RDF line items used in the current biennium have no appropriations for the upcoming biennium. Fund 7068, from which expenditures were made under ALI 110968, State and Local Government Highway Distributions, was eliminated by H.B. 26 of the 132nd General Assembly, the transportation budget. ALI 110997 (Fund 7104), Medicaid Local Sales Tax Transition Fund, was a one-time program to ease the transition for counties and transit authorities to a smaller sales tax revenue base.

Department of Taxation

General Revenue Fund

GRF 110321 Operating Expenses

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$69,375,576	\$67,126,795	\$66,524,041	\$69,735,978	\$61,292,238	\$62,378,576
% change	-3.2%	-0.9%	4.8%	-12.1%	1.8%

Source: General Revenue Fund

Legal Basis: ORC 5703; Section 409.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item pays for personal service, maintenance, and equipment expenses of the Department of Taxation.

GRF 110404 Tobacco Settlement Enforcement

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$153,766	\$143,948	\$0	\$167,567	\$145,479	\$150,810
% change	-6.4%	-100%	N/A	-13.2%	3.7%

Source: General Revenue Fund

Legal Basis: Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A. (originally established under Section 405.10 of H.B. 119 of the 127th G.A.)

Purpose: This line item is used to pay costs incurred by the Department of Taxation to enforce cigarette tax laws. The Department of Taxation also provides assistance to the Attorney General's office on non-compliance and enforcement of the Tobacco Master Settlement Agreement. In FY 2018, these costs were covered by Fund 6390 appropriation item 110614, Cigarette Tax Enforcement, to use cash balance in that fund.

Department of Taxation

Dedicated Purpose Fund Group

2280 110628 CAT Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$14,114,799	\$15,052,084	\$16,507,067	\$13,224,304	\$16,006,268	\$16,447,131
% change	6.6%	9.7%	-19.9%	21.0%	2.8%

Source: Dedicated Purpose Fund Group: 0.75% administrative fee on commercial activity tax (CAT) collections, CAT registration fees, and \$100,000 of qualified distribution center annual fees

Legal Basis: ORC 5751.02, 5751.04, and 5751.01; Section 409.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item provides funding to defray costs of administering various taxes including the commercial activity tax. In FY 2018, a portion of spending was shifted to this appropriation item from GRF line item 110321, Operating Expenses, under a plan to use cash balances in Fund 2280.

4330 110602 Municipal Data Exchange Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$158,549	\$171,224	\$165,673	\$123,693	\$0	\$0
% change	8.0%	-3.2%	-25.3%	-100%	N/A

Source: Dedicated Purpose Fund Group: Fees charged to local governments for tax-related computer services and data

Legal Basis: ORC 5703.41 and 5747.18; Section 409.10 of H.B. 49 of the 132nd G.A. (originally established by Controlling Board in 1972)

Purpose: The Department provides computer listings of the names and addresses of taxpayers in local taxing districts (but does not share financial information on taxpayers). The fees for this service are established by the Department, based on the time spent by their computer personnel and the costs involved in producing the lists. Revenues are also used to maintain and replace computer equipment and for computer programming for this purpose.

Department of Taxation

4350 110607 Local Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$18,984,744	\$19,222,640	\$20,234,368	\$19,398,740	\$30,409,575	\$31,020,628
% change	1.3%	5.3%	-4.1%	56.8%	2.0%

Source: Dedicated Purpose Fund Group: 1.0% of the proceeds from county permissive sales and use taxes and regional transit authority sales and use taxes

Legal Basis: ORC 5739.21 and 5741.03; Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A.

Purpose: This line item pays Department of Taxation costs of collecting and administering county sales and use taxes and regional transit authority sales and use taxes, and travel expenses of Ohio's delegation to the Streamlined Sales Tax Project.

4360 110608 Motor Vehicle Audit Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$1,597,125	\$1,411,576	\$1,209,508	\$1,491,444	\$1,982,731	\$2,000,000
% change	-11.6%	-14.3%	23.3%	32.9%	0.9%

Source: Dedicated Purpose Fund Group: \$0.25 charge levied for every motor vehicle certificate of title issued

Legal Basis: ORC 4505.09; Section 409.10 of H.B. 49 of the 132nd G.A.

Purpose: Funds from this line item are used by the Tax Commissioner to investigate sales and use tax returns filed for person-to-person motor vehicle sales, to enforce payment of sales and use taxes owed.

4370 110606 Income Tax Refund Contribution Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$38,280	\$38,800	\$25,395	\$37,843	\$0	\$0
% change	1.4%	-34.5%	49.0%	-100%	N/A

Source: Dedicated Purpose Fund Group: Cash balance in Fund 4370 (the charge of up to 2.5% of contributions previously transferred to Fund 4370 to defray the Department's costs of administering the income tax contribution system was eliminated by H.B. 49 of the 132nd G.A.)

Legal Basis: ORC 5747.113; Section 409.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 361 of the 113th G.A.)

Purpose: The Department of Taxation's costs of administering the income tax contribution system are paid from this line item.

Department of Taxation

4380 110609 School District Income Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$4,812,044	\$5,085,060	\$5,738,022	\$5,939,128	\$9,027,264	\$9,200,001
% change	5.7%	12.8%	3.5%	52.0%	1.9%

Source: Dedicated Purpose Fund Group: 1.5% of school district income tax collections

Legal Basis: ORC 5747.03; Section 409.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used to reimburse the Department of Taxation for expenses incurred in administering school district income taxes. Money remaining in the fund after such use is returned to the fund from which collections are distributed to school districts. The number of school districts with income taxes was 192 as of the third quarter of FY 2018.

4C60 110616 International Registration Plan Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$636,294	\$614,119	\$569,256	\$642,151	\$683,494	\$705,869
% change	-3.5%	-7.3%	12.8%	6.4%	3.3%

Source: Dedicated Purpose Fund Group: Monthly distributions equal in total to the estimated yearly amount of the Department of Taxation's costs to conduct audits of International Registration Plan participants, from the International Registration Plan Distribution Fund (Fund 7050) which receives revenues from truck and bus registration fees

Legal Basis: ORC 5703.12 and 4501.044; Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A.

Purpose: Department of Taxation costs for audits of persons who have registered motor vehicles under the International Registration Plan (IRP) are paid from this line item.

4R60 110610 Tire Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$191,377	\$191,998	\$219,635	\$233,353	\$177,706	\$180,000
% change	0.3%	14.4%	6.2%	-23.8%	1.3%

Source: Dedicated Purpose Fund Group: 2.0% of the \$1 tire tax.

Legal Basis: ORC 3734.901 and 3734.9010; Section 409.10 of H.B. 49 of the 132nd G.A.

Purpose: The Department of Taxation uses its share of the tax for administration of the tire tax. The rest goes to the Scrap Tire Management Fund used by the Ohio EPA and the Soil and Water Conservation District Assistance Fund used by the Department of Agriculture.

Department of Taxation

5BP0 110639 Wireless 9-1-1 Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$246,094	\$246,182	\$261,887	\$298,351	\$296,210	\$298,794
% change	0.0%	6.4%	13.9%	-0.7%	0.9%

Source: Dedicated Purpose Fund Group: 1.0% of receipts from 25-cent per month wireless 9-1-1 charges

Legal Basis: ORC 128.54; Section 409.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 472 of the 129th G.A.)

Purpose: This line item is used by the Tax Commissioner to defray the costs of collecting wireless 9-1-1 charges.

5BW0 110630 Tax Amnesty Promotion and Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$0	\$0	\$1,057,262	\$0	\$0	\$0
% change	N/A	N/A	-100%	N/A	N/A

Source: Dedicated Purpose Fund Group: Revenue transfer from the GRF

Legal Basis: Sections 409.10, 409.20, 512.140, and 757.110 of H.B. 49 of the 132nd G.A.

Purpose: Funds were used for promotion and administration of tax amnesty programs.

5JM0 110637 Casino Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$0	\$75,000	\$57,500	\$74,915	\$125,000	\$125,000
% change	N/A	-23.3%	30.3%	66.9%	0.0%

Source: Dedicated Purpose Fund Group: 1% of the 3% of casino tax receipts transferred to the Casino Control Commission Fund in July, October, January, and April

Legal Basis: ORC 5753.03; Section 409.10 of H.B. 49 of the 132nd G.A.

Purpose: Money in the fund is used to defray the cost of administering the 33% tax on gross casino revenue.

Department of Taxation

5MN0 110638 STARS Development and Implementation

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$3,728,789	\$814,288	\$4,759,436	\$2,599,380	\$0	\$0
% change	-78.2%	484.5%	-45.4%	-100%	N/A

Source: Dedicated Purpose Fund Group: Transfer of cash authorized by H.B. 49 of the 132nd G.A. from six funds used by the Department of Taxation for administrative costs.

Legal Basis: Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A.

Purpose: Money in the fund is to be used to pay costs of development and implementation of the Department's State Tax Accounting and Revenue System (STARS) project, underway since 2008. Transfers into Fund 5MN0 are limited to \$6 million during the FY 2018-FY 2019 biennium. The Department took over responsibility for maintenance and improvement of the system in FY 2018.

5N50 110605 Municipal Income Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$4,202	\$100,312	\$185,390	\$232,973	\$400,000	\$400,000
% change	2,287.0%	84.8%	25.7%	71.7%	0.0%

Source: Dedicated Purpose Fund Group: 1.5% of collections of the municipal income tax on electric light and local exchange telephone companies; 0.5% of state-level collections of municipal income taxes on other business profits

Legal Basis: ORC 718.85 and 5745.03; Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A. (originally established by S.B. 287 of the 123rd G.A.)

Purpose: Money in this fund is used to cover the cost of administering (1) the municipal income tax on electric light and local exchange telephone companies, and (2) state-level collections of a portion of municipal income taxes on business profits.

5N60 110618 Kilowatt Hour Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$103,317	\$100,000	\$73,967	\$98,163	\$96,954	\$100,000
% change	-3.2%	-26.0%	32.7%	-1.2%	3.1%

Source: Dedicated Purpose Fund Group: Annual fee of \$500 for each qualifying meter or location collected from large commercial or industrial firms that register with the Department of Taxation to pay the self-assessing purchasers' tax option of the kilowatt-hour tax

Legal Basis: ORC 5727.81; Section 409.10 of H.B. 49 of the 132nd G.A. (originally established by S.B. 3 of the 123rd G.A.)

Purpose: This line item is used for the costs of administering the kilowatt hour tax owed by self-assessing purchasers.

Department of Taxation

5NY0 110643 Petroleum Activity Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$884,938	\$865,551	\$730,690	\$873,160	\$992,581	\$1,000,000
% change	-2.2%	-15.6%	19.5%	13.7%	0.7%

Source: Dedicated Purpose Fund Group: 1% of the balance, net of refunds, in the Petroleum Activity Tax Fund from the tax levied at a rate of 0.65% on gross receipts of motor fuel suppliers

Legal Basis: ORC 5736.13; Section 409.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used to pay the costs of the Department of Taxation to administer the tax on gross receipts of motor fuel suppliers.

5V70 110622 Motor Fuel Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$5,117,253	\$4,871,057	\$4,531,140	\$4,135,312	\$5,899,525	\$6,000,000
% change	-4.8%	-7.0%	-8.7%	42.7%	1.7%

Source: Dedicated Purpose Fund Group: 0.275% from motor fuel taxes collected net of refunds

Legal Basis: ORC 5735.053; Section 409.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item pays for the administration of the motor fuel tax.

5V80 110623 Property Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$9,152,983	\$8,079,980	\$4,485,545	\$5,209,510	\$5,872,025	\$6,000,000
% change	-11.7%	-44.5%	16.1%	12.7%	2.2%

Source: Dedicated Purpose Fund Group: Cash balance in Fund 5V80. H.B. 26 of the 132nd G.A. suspended, in FY 2018 and FY 2019, (1) transfers from the GRF to the Property Tax Administration Fund (Fund 5V80), and (2) reimbursements to the GRF subtracted from the payments to school districts and other units of local government that reimburse them for the 10% property tax rollbacks. In FY 2020 and thereafter under codified law, 0.25% or less of the amount of the 10% rollback of taxes on residential and agricultural real property, and 0.45% or less of the amount of taxes on public utility personal property, limited to estimated Department costs to administer these taxes

Legal Basis: ORC 5703.80; Section 409.10 of H.B. 49 of the 132nd G.A.; Section 757.30 of H.B. 26 of the 132nd G.A.

Purpose: The Department's costs for administration of the public utility personal property tax and real property tax equalization are paid from this fund.

Department of Taxation

5W70 110627 Exempt Facility Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$41,000	\$0	\$48,760	\$49,500	\$0	\$0
% change	-100%	N/A	1.5%	-100%	N/A

Source: Dedicated Purpose Fund Group: An application fee of 0.5% of the total exempt facility project cost, not to exceed \$2,000 per facility, with half of the fee credited for use by the Department of Taxation

Legal Basis: ORC 5709.21 and 5709.212; Section 409.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used to pay the Department of Taxation's costs for administering laws pertaining to issuance of certificates for tax exemption of the following types of facilities: air pollution control, energy conversion, noise pollution control, solid waste energy conversion, thermal efficiency improvement, and industrial water pollution control.

6390 110614 Cigarette Tax Enforcement

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$1,784,142	\$1,567,274	\$1,887,404	\$1,498,598	\$1,548,152	\$1,599,999
% change	-12.2%	20.4%	-20.6%	3.3%	3.3%

Source: Dedicated Purpose Fund Group: 100% of wholesale cigarette license application fees (\$1,000 annually per place of business), 60% of retail cigarette license application fees (\$125 annually per place of business), and \$25 fee to transfer a wholesale dealer cigarette license to a place of business other than that designated on the license

Legal Basis: ORC 5743.15; Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used to defray the costs of enforcing cigarette tax laws. In FY 2018, costs related to the tobacco settlement enforcement were also paid from this appropriation item instead of GRF appropriation item 110404, Tobacco Settlement Enforcement, to use cash balances in Fund 6390.

Department of Taxation

6880 110615 Local Excise Tax Administration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$719,965	\$602,332	\$389,397	\$427,250	\$588,213	\$600,000
% change	-16.3%	-35.4%	9.7%	37.7%	2.0%

Source: Dedicated Purpose Fund Group: 2% of Cuyahoga County excise tax collections on cigarettes and alcoholic beverages, net of refunds

Legal Basis: ORC 5743.024 and 4301.423; Section 409.10 of H.B. 49 of the 132nd G.A.

Purpose: Cuyahoga County voters approved local option excise taxes on cigarettes, beer, wine, and mixed beverages beginning August 1, 1990. Revenue from these taxes is used to pay debt service on bonds issued for the construction of professional sports facilities. Part of the revenue from the tax on cigarettes goes to the regional arts and cultural district. The Department of Taxation's costs of administering the tax, including auditing and enforcement, are paid from this line item.

Fiduciary Fund Group

4250 110635 Tax Refunds

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$2,193,085,954	\$2,271,074,767	\$2,277,741,521	\$1,876,628,500	\$2,205,303,300	\$2,179,769,300
% change	3.6%	0.3%	-17.6%	17.5%	-1.2%

Source: Fiduciary Fund Group: Money transferred from current receipts of the tax or fee for which the refund arose

Legal Basis: ORC 5703.052; Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A.

Purpose: Refunds for various overpaid taxes or fees are paid from this line item.

5CZ0 110631 Vendor's License Application

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$390,775	\$369,400	\$409,000	\$380,000	\$380,000	\$380,000
% change	-5.5%	10.7%	-7.1%	0.0%	0.0%

Source: Fiduciary Fund Group: \$25 license fee at the time of application for a vendor's license for each place of business, collected on behalf of counties

Legal Basis: ORC 5739.17; Sections 409.10 and 409.20 of H.B. 49 of the 132nd G.A. (originally established in H.B. 66 of the 126th G.A.)

Purpose: The fund is used for deposits of vendor's license fees received by the Department of Taxation on behalf of county auditors. These fees are transmitted monthly from the fund to each county.

Department of Taxation

6420 110613 Ohio Political Party Distributions

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$147,388	\$167,971	\$135,380	\$125,000	\$180,000	\$180,000
% change	14.0%	-19.4%	-7.7%	44.0%	0.0%

Source: Fiduciary Fund Group: State income tax checkoff of \$1 on single returns and \$1 or \$2 on joint returns

Legal Basis: ORC 3517.16; Section 409.10 of H.B. 49 of the 132nd G.A.

Purpose: Money is distributed to the Auditor of State to conduct audits of financial statements of the state committee of a political party eligible to receive public money, and of county committees of such a political party. Remaining money in the fund is to be distributed to qualified statewide political parties, which are to distribute half to county committees. Each county committee's share is determined by the ratio of the number of checkoffs in that county to the total statewide number of checkoffs.

Holding Account Fund Group

R010 110611 Tax Distributions

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$155,000	\$0	\$50,000	\$25,000	\$25,000	\$25,000
% change	-100%	N/A	-50.0%	0.0%	0.0%

Source: Holding Account Fund Group: Sales tax payments

Legal Basis: Section 409.10 of H.B. 49 of the 132nd G.A. (originally established by Controlling Board in December 1985)

Purpose: This line item functions as a holding account for motor fuel surety bonds and sales tax payments when the proper disposition of the payment is uncertain. The line item also temporarily holds money from checks that include payment for more than one purpose, such as sales tax and employers' workers' compensation premiums. Disbursements from the fund vary greatly from year to year, depending on the volume of misdirected sales tax payments.

Department of Taxation

R011 110612 Miscellaneous Income Tax Receipts

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$300	\$0	\$0	\$500	\$500	\$500
% change	-100%	N/A	N/A	0.0%	0.0%

Source: Holding Account Fund Group: Personal income tax payments

Legal Basis: Section 409.10 of H.B. 49 of the 132nd G.A. (originally established by Controlling Board in December 1985)

Purpose: This line item functions as a temporary holding account when Ohio personal income tax payments are deposited which cannot be posted correctly.

FY 2020 - FY 2021 Appropriations - As Introduced

All Fund Groups

Line Item Detail by Agency			Estimate	Introduced	FY 2019 to FY 2020	Introduced	FY 2020 to FY 2021	
			FY 2018	FY 2019	FY 2020	% Change	FY 2021	% Change
Report For: Main Operating Appropriations Bill			Version: As Introduced					
TAX	Department of Taxation							
GRF	110321	Operating Expenses	\$ 66,524,041	\$ 69,735,978	\$ 61,292,238	-12.11%	\$ 62,378,576	1.77%
GRF	110404	Tobacco Settlement Enforcement	\$0	\$ 167,567	\$ 145,479	-13.18%	\$ 150,810	3.66%
General Revenue Fund Total			\$ 66,524,041	\$ 69,903,545	\$ 61,437,717	-12.11%	\$ 62,529,386	1.78%
2280	110628	CAT Administration	\$ 16,507,067	\$ 13,224,304	\$ 16,006,268	21.04%	\$ 16,447,131	2.75%
4330	110602	Municipal Data Exchange Administration	\$ 165,673	\$ 123,693	\$ 0	-100.00%	\$ 0	N/A
4350	110607	Local Tax Administration	\$ 20,234,368	\$ 19,398,740	\$ 30,409,575	56.76%	\$ 31,020,628	2.01%
4360	110608	Motor Vehicle Audit Administration	\$ 1,209,508	\$ 1,491,444	\$ 1,982,731	32.94%	\$ 2,000,000	0.87%
4370	110606	Income Tax Refund Contribution Administration	\$ 25,395	\$ 37,843	\$ 0	-100.00%	\$ 0	N/A
4380	110609	School District Income Tax Administration	\$ 5,738,022	\$ 5,939,128	\$ 9,027,264	52.00%	\$ 9,200,001	1.91%
4C60	110616	International Registration Plan Administration	\$ 569,256	\$ 642,151	\$ 683,494	6.44%	\$ 705,869	3.27%
4R60	110610	Tire Tax Administration	\$ 219,635	\$ 233,353	\$ 177,706	-23.85%	\$ 180,000	1.29%
5BP0	110639	Wireless 9-1-1 Administration	\$ 261,887	\$ 298,351	\$ 296,210	-0.72%	\$ 298,794	0.87%
5BW0	110630	Tax Amnesty Promotion and Administration	\$ 1,057,262	\$0	\$0	N/A	\$0	N/A
5JM0	110637	Casino Tax Administration	\$ 57,500	\$ 74,915	\$ 125,000	66.86%	\$ 125,000	0.00%
5MN0	110638	STARS Development and Implementation	\$ 4,759,436	\$ 2,599,380	\$ 0	-100.00%	\$ 0	N/A
5N50	110605	Municipal Income Tax Administration	\$ 185,390	\$ 232,973	\$ 400,000	71.69%	\$ 400,000	0.00%
5N60	110618	Kilowatt Hour Tax Administration	\$ 73,967	\$ 98,163	\$ 96,954	-1.23%	\$ 100,000	3.14%
5NY0	110643	Petroleum Activity Tax Administration	\$ 730,690	\$ 873,160	\$ 992,581	13.68%	\$ 1,000,000	0.75%
5V70	110622	Motor Fuel Tax Administration	\$ 4,531,140	\$ 4,135,312	\$ 5,899,525	42.66%	\$ 6,000,000	1.70%
5V80	110623	Property Tax Administration	\$ 4,485,545	\$ 5,209,510	\$ 5,872,025	12.72%	\$ 6,000,000	2.18%
5W70	110627	Exempt Facility Administration	\$ 48,760	\$ 49,500	\$ 0	-100.00%	\$ 0	N/A
6390	110614	Cigarette Tax Enforcement	\$ 1,887,404	\$ 1,498,598	\$ 1,548,152	3.31%	\$ 1,599,999	3.35%
6880	110615	Local Excise Tax Administration	\$ 389,397	\$ 427,250	\$ 588,213	37.67%	\$ 600,000	2.00%
Dedicated Purpose Fund Group Total			\$ 63,137,303	\$ 56,587,768	\$ 74,105,698	30.96%	\$ 75,677,422	2.12%
4250	110635	Tax Refunds	\$ 2,277,741,521	\$ 1,876,628,500	\$ 2,205,303,300	17.51%	\$ 2,179,769,300	-1.16%
5CZ0	110631	Vendor's License Application	\$ 409,000	\$ 380,000	\$ 380,000	0.00%	\$ 380,000	0.00%
6420	110613	Ohio Political Party Distributions	\$ 135,380	\$ 125,000	\$ 180,000	44.00%	\$ 180,000	0.00%

FY 2020 - FY 2021 Appropriations - As Introduced

All Fund Groups

Line Item Detail by Agency				FY 2018	Estimate FY 2019	Introduced FY 2020	FY 2019 to FY 2020 % Change	Introduced FY 2021	FY 2020 to FY 2021 % Change
TAX Department of Taxation									
Fiduciary Fund Group Total				\$ 2,278,285,901	\$ 1,877,133,500	\$ 2,205,863,300	17.51%	\$ 2,180,329,300	-1.16%
R010	110611	Tax Distributions		\$ 50,000	\$ 25,000	\$ 25,000	0.00%	\$ 25,000	0.00%
R011	110612	Miscellaneous Income Tax Receipts		\$0	\$ 500	\$ 500	0.00%	\$ 500	0.00%
Holding Account Fund Group Total				\$ 50,000	\$ 25,500	\$ 25,500	0.00%	\$ 25,500	0.00%
Department of Taxation Total				\$ 2,407,997,245	\$ 2,003,650,313	\$ 2,341,432,215	16.86%	\$ 2,318,561,608	-0.98%

State Revenue Distributions

General Revenue Fund

GRF 110908 Property Tax Reimbursement - Local Government

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$637,634,461	\$638,483,412	\$639,251,509	\$643,785,000	\$645,785,000	\$652,242,850
% change	0.1%	0.1%	0.7%	0.3%	1.0%

Source: General Revenue Fund

Legal Basis: ORC 319.302 and 323.151 through 323.157; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used to reimburse local governments other than school districts for losses incurred as a result of the 10% and 2.5% rollbacks and the homestead exemption reductions in real and manufactured home property taxes. Prior to FY 2016, funds for this purpose were provided through GRF line item 110901 in the Department of Taxation's budget. Only "qualifying levies" as defined in ORC 319.302 are subject to the rollbacks. Qualifying levies are those (1) approved at an election held before September 29, 2013; or (2) within the ten-mill limitation; or (3) provided for by the charter of a municipal corporation that was levied on the tax list for tax year 2013; or (4) subsequent renewals of such levies; or (5) subsequent substitutes for such levies under section 5705.199 of the Revised Code. Qualifying levies do not include replacement levies under section 5705.192 of the Revised Code.

Types of real property eligible for the 10% rollback include those used for farming; leasing property for farming; occupying, holding, or leasing property improved with one-, two-, or three-family dwellings; or holding vacant land that the county auditor determines will be used for these purposes.

Owner-occupants of residential real property are eligible for an additional 2.5% tax reduction for those primary residences.

The homestead exemption is a partial exemption from real property taxation, on the first \$25,000 of a home's market value for owner-occupants who are (1) age 65 or older, or (2) permanently and totally disabled. Starting in tax year 2014, eligibility for the homestead exemption is further limited to persons with incomes of \$30,000 or less, except that persons who previously received the exemption continue to do so, and persons who qualified but did not apply for the exemption in 2013, and who timely filed in 2014, also receive the exemption. The \$30,000 income cap rises with inflation. For certain disabled veterans, the partial exemption is \$50,000 of the real property's market value, with no income test for eligibility.

State Revenue Distributions

GRF	200903	Property Tax Reimbursement - Education				
FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
Actual	Actual	Actual	Estimate	Introduced	Introduced	
\$1,153,889,717	\$1,151,777,062	\$1,163,167,088	\$1,171,015,000	\$1,199,315,000	\$1,211,308,150	
% change	-0.2%	1.0%	0.7%	2.4%	1.0%	

Source: General Revenue Fund

Legal Basis: ORC 319.302, 323.151 through 323.157, and 5705.2110; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used to reimburse school districts for losses incurred as a result of the 10% and 2.5% rollback reductions in real property taxes and as a result of the homestead exemption reduction in real property taxes. See preceding entry for GRF line item 110908, Property Tax Reimbursement - Local Government for additional program details. Line item 200903 may also be used to reimburse school districts for tax revenue lost from Class 2 real property and public utility tangible personal property as a result of passing a conversion levy. Prior to FY 2016, such reimbursement payments for schools were provided through GRF line item 200901 in the Department of Education's budget.

Revenue Distribution Fund Group

5JG0	110633	Gross Casino Revenue Payments-County				
FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
Actual	Actual	Actual	Estimate	Introduced	Introduced	
\$137,326,480	\$133,594,554	\$137,942,339	\$141,325,000	\$144,150,000	\$147,030,000	
% change	-2.7%	3.3%	2.5%	2.0%	2.0%	

Source: Revenue Distribution Fund Group: 51% of receipts from the 33% tax on gross casino revenue

Legal Basis: ORC 5753.03; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 519 of the 128th G.A.)

Purpose: This line item is used to make quarterly payments to all counties in proportion to population, as required by Section 6(C)(3)(a) of Article XV, Ohio Constitution.

State Revenue Distributions

5JH0 110634 Gross Casino Revenue Payments- School Districts

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$90,738,157	\$89,420,667	\$92,032,688	\$93,934,394	\$95,880,000	\$97,800,000
% change	-1.5%	2.9%	2.1%	2.1%	2.0%

Source: Revenue Distribution Fund Group: 34% of receipts from the 33% tax on gross casino revenue

Legal Basis: ORC 5753.03; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 519 of the 128th G.A.)

Purpose: This line item is used to make payments among all school districts in Ohio in proportion to public school district student population, as required by Section 6(C)(3)(b) of Article XV, Ohio Constitution. The Department of Education certifies student populations by county and by district to the Department of Taxation, which provides for payment to school districts twice per year, by January 31 and by August 31.

5JJ0 110636 Gross Casino Revenue- Host City

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$13,463,380	\$13,097,505	\$13,523,759	\$13,875,000	\$14,150,000	\$14,430,000
% change	-2.7%	3.3%	2.6%	2.0%	2.0%

Source: Revenue Distribution Fund Group: 5% of receipts from the 33% tax on gross casino revenue

Legal Basis: ORC 5753.03; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 519 of the 128th G.A.)

Purpose: This line item is used to make quarterly payments to the cities in which casino facilities are located, as required by Section 6(C)(3)(c) of Article XV, Ohio Constitution.

State Revenue Distributions

7047 200902 Property Tax Replacement Phase Out - Education

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$357,705,800	\$245,472,983	\$204,889,269	\$163,040,000	\$135,105,080	\$111,196,773
% change	-31.4%	-16.5%	-20.4%	-17.1%	-17.7%

Source: Revenue Distribution Fund Group: 13% of receipts from the commercial activity tax

Legal Basis: ORC 5751.02; Section 387.10 in H.B. 49 of the 132nd G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used to make payments to school districts and joint vocational school districts (JVSDs) to help compensate for losses from the phase-out of general business tangible personal property taxes. This phase-out was initiated by H.B. 66 of the 126th G.A., and accelerated by H.B. 153 of the 129th G.A. This line item also makes payments to school districts and JVSDs for reductions in assessment rates for certain types of tangible personal property subject to the public utility tangible personal property tax. H.B. 49 of the 132nd G.A. continues a phase-out of these reimbursements.

7049 336900 Indigent Drivers Alcohol Treatment

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$1,037,037	\$1,440,700	\$1,336,492	\$1,500,000	\$2,250,000	\$2,250,000
% change	38.9%	-7.2%	12.2%	50.0%	0.0%

Source: Revenue Distribution Fund Group: \$37.50 of the fine paid for reinstatement of a driver's license after it was suspended for operation of a vehicle while under the influence of alcohol or a controlled substance

Legal Basis: ORC 4511.191; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used by the Department of Mental Health and Addiction Services to distribute money to local courts through county and municipal indigent drivers treatment funds, which pay the costs of alcohol and drug addiction treatment programs ordered by the courts for indigent persons.

State Revenue Distributions

7050 762900 International Registration Plan Distribution

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$19,310,566	\$22,796,060	\$16,035,624	\$22,000,000	\$23,000,000	\$23,000,000
% change	18.0%	-29.7%	37.2%	4.5%	0.0%

Source: Revenue Distribution Fund Group: Registration fees based on gross vehicle weight for vehicles subject to the International Registration Plan (IRP)

Legal Basis: ORC 4501.044; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: Distributions are made from Fund 7050 as follows: (1) to make payments to member states for portions of Ohio registration taxes that the states are eligible to receive because of the operation within their borders of apportionable vehicles that are registered in Ohio; (2) to the Public Safety - Highway Purposes Fund; (3) to offset audit costs of the Department of Taxation and operating costs of the Bureau of Motor Vehicles; and (4) to local governments as compensation for lost revenue which would have been received under prior law.

7051 762901 Auto Registration Distribution

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$326,814,046	\$325,745,354	\$326,790,821	\$325,000,000	\$328,000,000	\$328,000,000
% change	-0.3%	0.3%	-0.5%	0.9%	0.0%

Source: Revenue Distribution Fund Group: Motor vehicle license tax

Legal Basis: ORC 4501.03; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: Money in Fund 7051, Auto Registration Distribution Fund, is returned by the Registrar of Motor Vehicles to the counties and districts of registration. Amounts returned to the counties and districts are used for the planning, construction, and maintenance of public highways and roads, and for other related activities.

State Revenue Distributions

7060	110960	Gasoline Excise Tax Fund				
FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
Actual	Actual	Actual	Estimate	Introduced	Introduced	
\$373,065,255	\$374,672,218	\$480,221,039	\$625,000,000	\$576,000,000	\$576,000,000	
% change	0.4%	28.2%	30.1%	-7.8%	0.0%	

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: ORC 5735.051 and 5735.27; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 119 of the 127th G.A.)

Purpose: This line item is used to distribute funds to (1) municipal corporations for constructing and maintaining public highways and roads, maintaining bridges, and purchasing and installing traffic signs, markers, lights, and signals; (2) counties (under the authority of the county treasurer) for planning, constructing, and maintaining public highways and roads, constructing and repairing walks and paths along country roads, constructing and maintaining buildings for county road machinery, and payment of bond obligations for road construction and improvements; and (3) townships (after first going to the county treasurer) for planning, constructing, and maintaining public roads and highways.

7065	110965	Public Library Fund				
FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
Actual	Actual	Actual	Estimate	Introduced	Introduced	
\$377,607,444	\$378,558,170	\$384,639,080	\$397,190,000	\$417,300,000	\$424,900,000	
% change	0.3%	1.6%	3.3%	5.1%	1.8%	

Source: Revenue Distribution Fund Group: In FY 2018 and FY 2019, 1.68% of total state GRF tax revenue is transferred into Fund 7065; in codified law, this percentage is 1.66%; for accounting purposes, transfers to Fund 7065 are debited against receipts of the kilowatt-hour tax and the nonauto sales and use tax.

Legal Basis: ORC 131.51 and 5747.47; Sections 325.20, 387.10, and 387.20 of H.B. 49 of the 132nd G.A. (originally established by H.B. 1 of the 128th G.A.)

Purpose: Public Library Fund money is distributed to counties, and county budget commissions determine the amounts to be given to individual libraries based on needs for building construction and improvements, operations, maintenance, and other expenses. In a few counties, a small amount of this money is allocated to municipal corporations. Also, from Fund 7065 in each of FY 2018 and FY 2019, about \$3.7 million is to be transferred to the OPLIN Technology Fund (Fund 4S40) and about \$1.3 million is to be transferred to the Library for the Blind Fund (Fund 5GB0).

State Revenue Distributions

7066 800966 Undivided Liquor Permits

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$14,428,994	\$14,758,479	\$14,994,784	\$14,600,000	\$14,600,000	\$14,600,000
% change	2.3%	1.6%	-2.6%	0.0%	0.0%

Source: Revenue Distribution Fund Group: Liquor permit fees

Legal Basis: ORC 4301.30; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 1 of the 128th G.A.)

Purpose: This line item provides the appropriations necessary to pay liquor permit fee refunds as well as distribute the appropriate amount of liquor permit fee revenue back to the local taxing district where the permit was issued. The moneys deposited to the Undivided Liquor Permit Fund (Fund 7066) are distributed to the State Liquor Regulatory Fund (Fund 5LP0, 45%), the municipal corporations and townships in which the permitted premises are located (35%), and the Statewide Treatment and Prevention Fund (Fund 4750, 20%), which is used by the Department of Mental Health and Addiction Services to fund alcohol treatment and education efforts statewide.

7068 110968 State and Local Government Highway Distributions

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$195,296,575	\$197,108,808	\$104,684,718	\$196,000,000	\$0	\$0
% change	0.9%	-46.9%	87.2%	-100%	N/A

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: Discontinued line item (originally established by ORC 5735.23, repealed effective January 1, 2018, by H.B. 26 of the 132nd G.A.)

Purpose: A portion of the money in Fund 7068 was paid to the Ohio Turnpike and Infrastructure Commission (renamed in H.B. 51 of the 130th G.A.) and to the Local Transportation Improvement Program Fund (Fund 7052) created by ORC 164.14. The remainder was distributed to counties, municipal corporations, townships, and the state Highway Operating Fund. These moneys were to be spent according to the same guidelines as the Gasoline Excise Tax Fund (see RDF Fund 7060 line item 110960). On January 1, 2018, all money remaining in the State and Local Government Highway Distribution Fund (Fund 7068) was required to be transferred to the Gasoline Excise Tax Fund (Fund 7060) by H.B. 26 of the 132nd G.A. for distribution to political subdivisions. Fund 7068 was then abolished.

State Revenue Distributions

7069 110969 Local Government Fund

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$368,663,863	\$364,498,101	\$366,167,736	\$377,745,000	\$412,300,000	\$419,900,000
% change	-1.1%	0.5%	3.2%	9.1%	1.8%

Source: Revenue Distribution Fund Group: Starting August 2013, 1.66% of total state GRF tax revenue is transferred to this fund; for accounting purposes, transfers to Fund 7069 are debited against personal income tax receipts.

Legal Basis: ORC 131.51 and 5747.50; Sections 387.10 and 757.20 of H.B. 49 of the 132nd G.A.

Purpose: The Local Government Fund (LGF) provides state aid to counties and municipalities. County amounts are disbursed to local subdivisions to be used for current operating expenses of the county government, municipalities, townships, and certain special districts. Starting in FY 2014, no county undivided local government fund is to receive less than \$750,000 or the amount received in FY 2013, whichever is smaller.

Starting in FY 2016, \$12 million each year that would have been paid directly to municipal corporations by the Department of Taxation was instead paid to county undivided local government funds for distribution to townships (\$10 million) and small villages (those with populations under 1,000; \$2 million). This provision was incorporated in codified law starting in FY 2018. Remaining amounts that would have been distributed directly to municipal corporations by the Department of Taxation during FY 2018 and FY 2019 are instead being transferred to a newly created fund, the Targeting Addiction Assistance Fund (Fund 5TZ0), to pay for various opioid addiction treatment and law enforcement programs in the Departments of Health, Rehabilitation and Correction, Mental Health and Addiction Services, Job and Family Services, and Medicaid. Spending for these programs is appropriated at a total of \$17.65 million in each year of the biennium.

7081 110907 Property Tax Replacement Phase Out - Local Government

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$76,369,906	\$50,387,430	\$31,257,269	\$16,905,147	\$11,804,000	\$8,620,000
% change	-34.0%	-38.0%	-45.9%	-30.2%	-27.0%

Source: Revenue Distribution Fund Group: 2% of receipts from the commercial activity tax

Legal Basis: ORC 5751.02; Section 387.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used to make payments to local taxing units other than school districts to compensate for losses from the phase-out of general business tangible personal property taxes and from reductions in 2001 in assessment rates on tangible property owned by electric and natural gas utilities. H.B. 49 of the 132nd G.A. continues a phase-out of these reimbursements, reducing the share of CAT revenues credited to the Local Government Tangible Property Tax Replacement Fund from 5% in FY 2017 to 2% in FY 2018 and thereafter.

State Revenue Distributions

7082 110982 Horse Racing Tax

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$55,271	\$53,569	\$52,682	\$48,250	\$60,000	\$60,000
% change	-3.1%	-1.7%	-8.4%	24.4%	0.0%

Source: Revenue Distribution Fund Group: Revenue from the tax on Ohio pari-mutuel wagering on races at Ohio county fairs

Legal Basis: ORC 3769.08; Section 387.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used to distribute revenues to the agricultural societies of the counties in which the revenues originated.

7083 700900 Ohio Fairs Fund

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$832,000	\$818,327	\$755,907	\$1,000,000	\$1,000,000	\$1,000,000
% change	-1.6%	-7.6%	32.3%	0.0%	0.0%

Source: Revenue Distribution Fund Group: 0.5% of pari-mutuel wagers on racing, or a lesser amount on a prorated basis if sufficient funds from the tax are not available, plus 0.25% of the amount of "exotic" racing wagers

Legal Basis: ORC 3769.082; Section 387.10 of H.B. 49 of the 132nd G.A.

Purpose: Moneys from Fund 7083 are distributed as follows: (1) 12% of the fund balance is distributed to county agricultural societies and to independent agricultural societies that hold annual fairs, for general operations; (2) each county or independent agricultural society that conducts horse races at its annual fair receives \$4,000 to be used for purse money, and \$1,000 for racetrack maintenance and other expenses necessary for conducting horse races; and (3) the Ohio Expositions Commission receives \$120,000 to conduct stakes races. Any shortfall is to be prorated; any excess is to be distributed to agricultural societies conducting stakes races and to the Ohio Expositions Commission.

State Revenue Distributions

7104 110997 Medicaid Local Sales Tax Transition Fund

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$0	\$0	\$256,800,422	\$30,000,000	\$0	\$0
% change	N/A	N/A	-88.3%	-100%	N/A

Source: Revenue Distribution Fund Group: Transfer of up to \$200 million from the Health and Human Services Fund or of up to \$207 million from unclaimed funds held by the Department of Commerce, as determined by the Director of Budget and Management in accordance with Sections 512.27 and 512.40 of H.B. 49 of the 132nd G.A.

Legal Basis: Sections 387.10 and 387.20 of H.B. 49 of the 132nd G.A.,

Purpose: The appropriation is to be used to mitigate the effects of, and assist in adjustment to, the reduced sales tax revenues of counties and affected transit authorities caused by cessation of collection by Medicaid health insuring corporations of sales tax on health care service transactions.

Fiduciary Fund Group

4P80 001698 Cash Management Improvement Fund

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$22,018	\$529,753	\$553,524	\$3,100,000	\$3,100,000	\$3,100,000
% change	2,306.0%	4.5%	460.0%	0.0%	0.0%

Source: Fiduciary Fund Group: Interest earnings of various state funds that draw federal money

Legal Basis: ORC 131.37; Section 387.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used to pay interest earnings to the federal government that the state must pay under the federal Cash Management Improvement Act of 1990.

6080 001699 Investment Earnings

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$63,724,556	\$91,894,086	\$124,221,005	\$125,000,000	\$140,000,000	\$160,000,000
% change	44.2%	35.2%	0.6%	12.0%	14.3%

Source: Fiduciary Fund Group: Investment earnings from various state funds

Legal Basis: ORC 113.09; Section 387.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used to pay investment earnings from the State Treasurer's investment pool to the funds that ultimately receive them, including the GRF, as apportioned by the Office of Budget and Management.

State Revenue Distributions

7001 110996 Horse Racing Tax Local Government Payments

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$238,078	\$179,964	\$202,180	\$240,000	\$240,000	\$240,000
% change	-24.4%	12.3%	18.7%	0.0%	0.0%

Source: Fiduciary Fund Group: Tax on pari-mutuel wagering on horse races at commercial racetracks

Legal Basis: ORC 3769.102 and 3769.28; Section 387.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used to pay to municipal corporations and townships where horse racing takes place the proceeds of a tax on pari-mutuel wagering on those races, excluding those at county fairs.

7062 110962 Resort Area Excise Tax Distribution

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$1,182,920	\$1,197,181	\$1,185,957	\$1,200,000	\$1,200,000	\$1,200,000
% change	1.2%	-0.9%	1.2%	0.0%	0.0%

Source: Fiduciary Fund Group: Municipal corporations and townships in which housing, employment, and facilities meet specified criteria may impose a resort area excise tax of up to 1.5% on gross receipts from general sales or intrastate transportation within the resort area. Three jurisdictions impose the tax, all at the rate of 1.5%: the villages of Kelley's Island and Put-in-Bay, and the township of Put-in-Bay.

Legal Basis: ORC 5739.102; Section 387.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used by the Tax Commissioner to distribute money from the resort area excise tax to each jurisdiction that levies the tax, within 45 days after the month of collection, minus 1% credited to the GRF for administration.

State Revenue Distributions

7063 110963 Permissive Sales Tax Distribution

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$2,556,628,566	\$2,611,010,194	\$2,547,459,966	\$2,653,900,000	\$2,733,517,000	\$2,815,522,510
% change	2.1%	-2.4%	4.2%	3.0%	3.0%

Source: Fiduciary Fund Group: County and transit authority permissive sales and use taxes and county permissive cigarette taxes and alcoholic beverage taxes

Legal Basis: ORC 4301.423, 5743.024, 5739.21, and 5741.03; Section 387.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used by the Tax Commissioner to distribute revenue from county and transit authority permissive sales taxes to the county or transit authority of origin. The line item is also used to distribute revenue from county excise taxes on cigarettes and alcoholic beverages; only Cuyahoga County levies such excise taxes. H.B. 562 of the 127th G.A. amended the Revised Code in 2008 to prohibit any other county from levying excise taxes on cigarettes and alcoholic beverages.

7067 110967 School District Income Tax Distribution

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$410,432,147	\$426,022,629	\$444,055,339	\$451,200,000	\$469,248,000	\$488,017,920
% change	3.8%	4.2%	1.6%	4.0%	4.0%

Source: Fiduciary Fund Group: School district income tax collections, including any penalties or interest thereon

Legal Basis: ORC 5747.03; Section 387.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used by the Tax Commissioner to distribute school district income tax collections to the districts of origin, less 1.5% for administration of the tax. Any money deducted but not used to pay costs of administration of the tax is to be returned to the fund.

State Revenue Distributions

7085 800985 Volunteer Firemen's Dependents Fund

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$281,470	\$224,650	\$219,125	\$300,000	\$300,000	\$300,000
% change	-20.2%	-2.5%	36.9%	0.0%	0.0%

Source: Fiduciary Fund Group: Initial premiums paid by each political subdivision or fire district that maintains a volunteer fire department or employs volunteer firefighters, and each private volunteer fire company under contract to afford fire protection to a political subdivision or fire district and which has elected to become a member of the fund; if needed to meet funding requirements, additional assessments by the state fire marshal

Legal Basis: ORC 146.07; Section 387.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used to pay three types of benefits: (1) surviving spouse benefits to anyone whose volunteer firefighter spouse was killed in the line of duty, (2) monthly benefits for dependent children until age 18 or age 23 if the child is attending a post-secondary educational institution, and (3) monthly benefits to volunteer firefighters totally and permanently disabled in the line of duty.

7093 110640 Next Generation 9-1-1

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000
% change	N/A	N/A	N/A	0.0%	0.0%

Source: Fiduciary Fund Group: Any excess remaining after required monthly distributions from the Wireless 9-1-1 Government Assistance Fund to counties; any assessments for failure to remit wireless 9-1-1 charges; any excess in the Wireless 9-1-1 Administrative Fund (Fund 5BP0) from revenues in excess of actual administrative costs

Legal Basis: ORC 128.54; Section 387.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is for use by the Tax Commissioner in disbursing money to countywide 9-1-1 systems. The disbursements may be used for costs associated with the operation of and equipment for phase II wireless systems and for costs associated with a county's migration to next generation 9-1-1 systems and technology.

State Revenue Distributions

7094 110641 Wireless 9-1-1 Government Assistance

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$25,689,296	\$25,689,296	\$25,616,874	\$25,700,000	\$25,700,000	\$25,700,000
% change	0.0%	-0.3%	0.3%	0.0%	0.0%

Source: Fiduciary Fund Group: 97% of receipts from 25-cent per month wireless 9-1-1 charges, beginning January 1, 2014

Legal Basis: ORC 128.54; Section 387.10 of H.B. 49 of the 132nd G.A.

Purpose: Wireless 9-1-1 collection authority was transferred to the Tax Commissioner, from the Public Utilities Commission, on January 1, 2014. The Tax Commissioner is to disburse money from this fund every month to each county, up to the amount distributed in the corresponding month of calendar year 2013. Any shortfall is to be remedied the following month. The Tax Commissioner is to transfer funds remaining in this fund to the Next Generation 9-1-1 Fund at the direction of the Statewide Emergency Services Internet Protocol Network Steering Committee.

7095 110995 Municipal Income Tax

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$15,468,730	\$11,459,633	\$18,772,319	\$42,000,000	\$45,000,000	\$50,000,000
% change	-25.9%	63.8%	123.7%	7.1%	11.1%

Source: Fiduciary Fund Group: 98.5% of taxes collected by the state on behalf of local governments from electric companies and telephone and telecommunications companies subject to the municipal income tax; 99.5% of collections from municipal taxes on business income

Legal Basis: ORC 718.85 and 5745.03; Sections 387.10 and 387.20 of H.B. 49 of the 132nd G.A.

Purpose: The fund is used to distribute taxes collected by the state from electric companies and telephone and telecommunications companies to the local governments to which these taxes are owed. Prior to H.B. 49 of the 132nd G.A., this appropriation item was part of the Department of Taxation's budget. Under a change made by H.B. 49, beginning in 2018 businesses other than sole proprietors may elect for the Department of Taxation to administer the municipal income taxes of those businesses. The fund is used to distribute revenue from such taxes on business income to the municipal governments levying the taxes.

State Revenue Distributions

7099 762902 Permissive Tax Distribution - Auto Registration

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$176,404,204	\$179,075,571	\$181,739,737	\$200,000,000	\$213,100,000	\$222,700,000
% change	1.5%	1.5%	10.0%	6.5%	4.5%

Source: Fiduciary Fund Group: County, township, municipal, or transportation improvement district motor vehicle license tax paid with applications for motor vehicle registration

Legal Basis: ORC 4501.031; Section 387.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used by the Registrar of Motor Vehicles to distribute tax payments to the local governments levying them.

Holding Account Fund Group

R045 110617 International Fuel Tax Distribution

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Introduced	FY 2021 Introduced
\$44,018,111	\$38,457,972	\$50,785,740	\$56,100,000	\$56,100,000	\$56,100,000
% change	-12.6%	32.1%	10.5%	0.0%	0.0%

Source: Holding Account Fund Group: Fuel use tax payments

Legal Basis: ORC 5728.06; Section 387.10 of H.B. 49 of the 132nd G.A.

Purpose: This fund holds fuel use tax payments prior to distribution to other funds in Ohio or to other jurisdictions owed a portion of the fuel tax collected from Ohio-based carriers under the International Fuel Tax Agreement (IFTA). Under IFTA, an agreement among the 48 contiguous U.S. states and 10 Canadian provinces, trucking companies register for fuel use tax in their home state or province and file one tax return, instead of registering and filing in each jurisdiction in which they operate. The base state or province then makes payments to other jurisdictions that are owed some of the fuel tax, and also collects tax it is owed from other jurisdictions. These payments are made possible by a set of reciprocal agreements among the states and provinces in IFTA.

FY 2020 - FY 2021 Appropriations - As Introduced

All Fund Groups

Line Item Detail by Agency			Estimate	Introduced	FY 2019 to FY 2020	Introduced	FY 2020 to FY 2021	
			FY 2018	FY 2019	FY 2020	% Change	FY 2021	% Change
Report For: Main Operating Appropriations Bill			Version: As Introduced					
RDF State Revenue Distributions								
GRF	110908	Property Tax Reimbursement - Local Government	\$ 639,251,509	\$ 643,785,000	\$ 645,785,000	0.31%	\$ 652,242,850	1.00%
GRF	200903	Property Tax Reimbursement - Education	\$ 1,163,167,088	\$ 1,171,015,000	\$ 1,199,315,000	2.42%	\$ 1,211,308,150	1.00%
General Revenue Fund Total			\$ 1,802,418,596	\$ 1,814,800,000	\$ 1,845,100,000	1.67%	\$ 1,863,551,000	1.00%
5JG0	110633	Gross Casino Revenue Payments-County	\$ 137,942,339	\$ 141,325,000	\$ 144,150,000	2.00%	\$ 147,030,000	2.00%
5JH0	110634	Gross Casino Revenue Payments- School Districts	\$ 92,032,688	\$ 93,934,394	\$ 95,880,000	2.07%	\$ 97,800,000	2.00%
5JJ0	110636	Gross Casino Revenue- Host City	\$ 13,523,759	\$ 13,875,000	\$ 14,150,000	1.98%	\$ 14,430,000	1.98%
7047	200902	Property Tax Replacement Phase Out - Education	\$ 204,889,269	\$ 163,040,000	\$ 135,105,080	-17.13%	\$ 111,196,773	-17.70%
7049	336900	Indigent Drivers Alcohol Treatment	\$ 1,336,492	\$ 1,500,000	\$ 2,250,000	50.00%	\$ 2,250,000	0.00%
7050	762900	International Registration Plan Distribution	\$ 16,035,624	\$ 22,000,000	\$ 23,000,000	4.55%	\$ 23,000,000	0.00%
7051	762901	Auto Registration Distribution	\$ 326,790,821	\$ 325,000,000	\$ 328,000,000	0.92%	\$ 328,000,000	0.00%
7060	110960	Gasoline Excise Tax Fund	\$ 480,221,039	\$ 625,000,000	\$ 576,000,000	-7.84%	\$ 576,000,000	0.00%
7065	110965	Public Library Fund	\$ 384,639,080	\$ 397,190,000	\$ 417,300,000	5.06%	\$ 424,900,000	1.82%
7066	800966	Undivided Liquor Permits	\$ 14,994,784	\$ 14,600,000	\$ 14,600,000	0.00%	\$ 14,600,000	0.00%
7068	110968	State and Local Government Highway Distributions	\$ 104,684,718	\$ 196,000,000	\$ 0	-100.00%	\$ 0	N/A
7069	110969	Local Government Fund	\$ 366,167,736	\$ 377,745,000	\$ 412,300,000	9.15%	\$ 419,900,000	1.84%
7081	110907	Property Tax Replacement Phase Out - Local Government	\$ 31,257,269	\$ 16,905,147	\$ 11,804,000	-30.18%	\$ 8,620,000	-26.97%
7082	110982	Horse Racing Tax	\$ 52,682	\$ 48,250	\$ 60,000	24.35%	\$ 60,000	0.00%
7083	700900	Ohio Fairs Fund	\$ 755,907	\$ 1,000,000	\$ 1,000,000	0.00%	\$ 1,000,000	0.00%
7104	110997	Medicaid Local Sales Tax Transition Fund	\$ 256,800,422	\$ 30,000,000	\$ 0	-100.00%	\$ 0	N/A
Revenue Distribution Fund Group Total			\$ 2,432,124,629	\$ 2,419,162,791	\$ 2,175,599,080	-10.07%	\$ 2,168,786,773	-0.31%
4P80	001698	Cash Management Improvement Fund	\$ 553,524	\$ 3,100,000	\$ 3,100,000	0.00%	\$ 3,100,000	0.00%
6080	001699	Investment Earnings	\$ 124,221,005	\$ 125,000,000	\$ 140,000,000	12.00%	\$ 160,000,000	14.29%
7001	110996	Horse Racing Tax Local Government Payments	\$ 202,180	\$ 240,000	\$ 240,000	0.00%	\$ 240,000	0.00%
7062	110962	Resort Area Excise Tax Distribution	\$ 1,185,957	\$ 1,200,000	\$ 1,200,000	0.00%	\$ 1,200,000	0.00%
7063	110963	Permissive Sales Tax Distribution	\$ 2,547,459,966	\$ 2,653,900,000	\$ 2,733,517,000	3.00%	\$ 2,815,522,510	3.00%
7067	110967	School District Income Tax Distribution	\$ 444,055,339	\$ 451,200,000	\$ 469,248,000	4.00%	\$ 488,017,920	4.00%
7085	800985	Volunteer Firemen's Dependents Fund	\$ 219,125	\$ 300,000	\$ 300,000	0.00%	\$ 300,000	0.00%
7093	110640	Next Generation 9-1-1	\$ 0	\$ 1,000,000	\$ 1,000,000	0.00%	\$ 1,000,000	0.00%

FY 2020 - FY 2021 Appropriations - As Introduced

All Fund Groups

Line Item Detail by Agency			FY 2018	Estimate	Introduced	FY 2019 to FY 2020	Introduced	FY 2020 to FY 2021
				FY 2019	FY 2020	% Change	FY 2021	% Change
RDF	State Revenue Distributions							
7094	110641	Wireless 9-1-1 Government Assistance	\$ 25,616,874	\$ 25,700,000	\$ 25,700,000	0.00%	\$ 25,700,000	0.00%
7095	110995	Municipal Income Tax	\$ 18,772,319	\$ 42,000,000	\$ 45,000,000	7.14%	\$ 50,000,000	11.11%
7099	762902	Permissive Tax Distribution - Auto Registration	\$ 181,739,737	\$ 200,000,000	\$ 213,100,000	6.55%	\$ 222,700,000	4.50%
Fiduciary Fund Group Total			\$ 3,344,026,027	\$ 3,503,640,000	\$ 3,632,405,000	3.68%	\$ 3,767,780,430	3.73%
R045	110617	International Fuel Tax Distribution	\$ 50,785,740	\$ 56,100,000	\$ 56,100,000	0.00%	\$ 56,100,000	0.00%
Holding Account Fund Group Total			\$ 50,785,740	\$ 56,100,000	\$ 56,100,000	0.00%	\$ 56,100,000	0.00%
State Revenue Distributions Total			\$ 7,629,354,992	\$ 7,793,702,791	\$ 7,709,204,080	-1.08%	\$ 7,856,218,203	1.91%