A BILL

To provide for the distribution of some federal coronavirus relief funding to local subdivisions, to make an appropriation, and to declare an emergency.

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

Section 1. (A) As used in this section:

(1) "Subdivision" means a county, township, or municipal corporation, and does not include a park district.

(2) "Ineligible subdivision" means a county or municipal corporation receiving a direct payment under section 5001 of the "Coronavirus Aid, Relief, and Economic Security Act," as described in 42 U.S.C. 601(b)(2).

(3) "2019 LGF allocation" means the amount that would have been deposited to a county's county undivided local government fund in 2019 disregarding any reduction under section 5747.502 of the Revised Code and excluding any amounts deposited in that fund that were paid in that year to ineligible subdivisions or...
(4) "2019 CULGF allocation" means the amount of funds from a county's county undivided local government fund a subdivision would have received in 2019 under section 5747.51 or 5747.53 of the Revised Code disregarding any reduction under section 5747.502 of the Revised Code and any adjustment because the subdivision, pursuant to an ordinance or resolution, elected to forgo all or a portion of its share of such funds.

(5) "Population" has the same meaning as in section 1.59 of the Revised Code.

(B) As soon as is practicable after the effective date of this section, the Director of Budget and Management, in consultation with the Tax Commissioner, shall provide for payment from the Coronavirus Relief Fund to each county treasury, to be deposited into a new fund in the county treasury to be named the county coronavirus relief distribution fund, which the county auditor shall create for this purpose. The amount of the payment to each county coronavirus relief distribution fund shall equal the amount appropriated under Section 2 of this act multiplied by a fraction, the numerator of which is the 2019 LGF allocation for that county and the denominator of which is the sum of the 2019 LGF allocations for all counties.

(C) Within seven days of deposit in the county coronavirus relief distribution fund of the payment described in division (B) of this section, the county auditor shall distribute that money to the county, unless the county is an ineligible subdivision, and to each municipal corporation and township that is not an ineligible subdivision, in an amount equal to the amount of money in that fund multiplied by a fraction, the
numerator of which equals the subdivision's 2019 CULGF allocation and the denominator of which equals the sum of the 2019 CULGF allocations from that county's county undivided local government fund for all such subdivisions.

Upon making the distribution, the county auditor shall report to the Director of Budget and Management the amount distributed to each subdivision. The report shall be made in the manner prescribed by the Director.

(D) To be eligible to receive a payment under division (C) of this section, the legislative authority of a county, township, or municipal corporation must adopt a resolution or ordinance affirming that the funds so received may be expended only to cover costs of the subdivision consistent with the requirements of section 5001 of the "Coronavirus Aid, Relief, and Economic Security Act," as described in 42 U.S.C. 601(d), and any applicable regulations. Subject to division (F) of this section, until the legislative authority adopts this resolution or ordinance, the subdivision's share of the money from the county coronavirus relief distribution fund shall remain in that fund. The legislative authority shall certify a copy of the resolution or ordinance to the county auditor and the Director of Budget and Management.

(E) Money received under division (C) of this section by a subdivision shall be deposited into a new fund in the subdivision's treasury to be named the local coronavirus relief fund, which the subdivision's fiscal officer shall create for this purpose. Money in that fund shall be used to cover only costs of the subdivision consistent with the requirements of section 5001 of the "Coronavirus Aid, Relief, and Economic Security Act," as described in 42 U.S.C. 601(d). Money in a
subdivision's local coronavirus relief fund shall be audited by the Auditor of State during the subdivision's next regular audit under section 117.11 of the Revised Code to determine whether money in the fund has been expended in accordance with the requirements of this section.

(F) Not later than October 15, 2020, the fiscal officer of each subdivision shall pay the unencumbered balance of money in the subdivision's local coronavirus relief fund to the county treasurer, who shall deposit this revenue in the county coronavirus relief distribution fund. On or before October 22, 2020, the county auditor shall distribute all money to the credit of the county coronavirus relief distribution fund as follows to the county and to each municipal corporation and township in that county, unless the subdivision is an ineligible subdivision or paid an unencumbered balance to the treasurer under this division or the subdivision's legislative authority has not adopted the resolution or ordinance required under division (D) of this section:

1. Twenty-five per cent of the money to the county if it qualifies for a distribution under this division;

2. The remaining balance to each such qualifying municipal corporation or township, of which the distribution to each shall equal the amount of the remaining balance multiplied by a fraction, the numerator of which is the population of the municipal corporation or the unincorporated area of the township, and the denominator of which is the sum of the populations of all such municipal corporations and the unincorporated areas of all such townships in the county eligible to receive a payment under division (F) of this section.
Money received by a subdivision under division (F) of this section shall be deposited in the subdivision's local coronavirus relief fund and used as required under division (E) of this section.

Upon making the distribution under this division, the county auditor shall report to the Director of Budget and Management the amount of the unencumbered balance paid to the county treasury by each subdivision making such a payment and the amount distributed to each subdivision receiving a distribution under this division. If no subdivision made such a payment to the county treasury, the auditor shall report that no such payments were made. The report shall be made in the manner prescribed by the Director.

(G) Not later than December 28, 2020, the fiscal officer of each subdivision shall pay the balance of money in the subdivision's local coronavirus relief fund that remains unexpended on that date to the state treasury in the manner prescribed by the Director of Budget and Management.

(H) A county, municipal corporation, or township receiving a payment from a county coronavirus relief distribution fund under this section shall, upon request, provide any information related to those payments or their expenditure to the Director of Budget and Management.

Section 2. All appropriation items in this section are appropriated out of money in the state treasury to the credit of the Coronavirus Relief Fund (Fund 5CV1). For all appropriations made in this section, the amounts in the first column are for fiscal year 2020 and the amounts in the second column are for fiscal year 2021. The appropriations made in this section are in addition to any other appropriations made for the FY 2020-FY
2021 biennium.

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<th>OBM OFFICE OF BUDGET AND MANAGEMENT</th>
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<tbody>
<tr>
<td>A</td>
<td>Dedicated Purpose Fund Group</td>
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<tr>
<td>C</td>
<td>5CV1 042501 Coronavirus Relief - Local Govt $350,000,000 0</td>
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<tr>
<td>D</td>
<td>TOTAL DPF Dedicated Purpose Fund Group $350,000,000 0</td>
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<tr>
<td>E</td>
<td>TOTAL ALL BUDGET FUND GROUPS $350,000,000 0</td>
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Amounts appropriated in line item 042501, Coronavirus Relief - Local Govt, are to be distributed as specified in Section 1 of this act. Any unencumbered and unexpended amounts left at the end of fiscal year 2020 are hereby reappropriated in fiscal year 2021.

Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the form and manner in which appropriation accounts shall be maintained. Expenditures from appropriations contained in this act shall be accounted for as though made in H.B. 166 of the 133rd General Assembly.

The appropriations made in this act are subject to all
provisions of H.B. 166 of the 133rd General Assembly that are generally applicable to such appropriations.

Section 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity is to address the financial impact to local governments from the COVID-19 pandemic. Therefore, this act shall go into immediate effect.