

**As Introduced**

**132nd General Assembly  
Regular Session  
2017-2018**

**H. B. No. 473**

**Representative Young**

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**A BILL**

To amend section 5747.50 of the Revised Code and to  
amend Section 387.10 of Am. Sub. H.B. 49 of the  
132nd General Assembly to credit additional  
amounts to the Local Government Fund to provide  
for payment to fire districts that experienced a  
30% or more decrease in the taxable value of  
power plants located in the districts between  
2016 and 2017 and to increase the appropriation  
to the Local Government Fund.

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

**Section 1.** That section 5747.50 of the Revised Code be  
amended to read as follows:

**Sec. 5747.50.** (A) As used in this section:

(1) "County's proportionate share of the calendar year  
2007 LGF and LGRAF distributions" means the percentage computed  
for the county under division (B) (1) (a) of section 5747.501 of  
the Revised Code.

(2) "County's proportionate share of the total amount of  
the local government fund additional revenue formula" means each  
county's proportionate share of the state's population as

determined for and certified to the county for distributions to 20  
be made during the current calendar year under division (B) (2) 21  
(a) of section 5747.501 of the Revised Code. If prior to the 22  
first day of January of the current calendar year the federal 23  
government has issued a revision to the population figures 24  
reflected in the estimate produced pursuant to division (B) (2) 25  
(a) of section 5747.501 of the Revised Code, such revised 26  
population figures shall be used for making the distributions 27  
during the current calendar year. 28

(3) "2007 LGF and LGRAF county distribution base available 29  
in that month" means the lesser of the amounts described in 30  
division (A) (3) (a) and (b) of this section, provided that the 31  
amount shall not be less than zero: 32

(a) The total amount available for distribution to 33  
counties from the local government fund during the current 34  
month. 35

(b) The total amount distributed to counties from the 36  
local government fund and the local government revenue 37  
assistance fund to counties in calendar year 2007 less the total 38  
amount distributed to counties under division (B) (1) of this 39  
section during previous months of the current calendar year. 40

(4) "Local government fund additional revenue distribution 41  
base available during that month" means the total amount 42  
available for distribution to counties during the month from the 43  
local government fund, less any amounts to be distributed in 44  
that month from the local government fund under division (B) (1) 45  
of this section, provided that the local government fund 46  
additional revenue distribution base available during that month 47  
shall not be less than zero. 48

(5) "Total amount available for distribution to counties" 49  
means the total amount available for distribution from the local 50  
government fund during the current month less the total amount 51  
available for distribution to municipal corporations during the 52  
current month under division (C) of this section. 53

(B) On or before the tenth day of each month, the tax 54  
commissioner shall provide for payment to each county an amount 55  
equal to the sum of: 56

(1) The county's proportionate share of the calendar year 57  
2007 LGF and LGRAF distributions multiplied by the 2007 LGF and 58  
LGRAF county distribution base available in that month, provided 59  
that if the 2007 LGF and LGRAF county distribution base 60  
available in that month is zero, no payment shall be made under 61  
division (B)(1) of this section for the month or the remainder 62  
of the calendar year; and 63

(2) The county's proportionate share of the total amount 64  
of the local government fund additional revenue formula 65  
multiplied by the local government fund additional revenue 66  
distribution base available during that month. 67

Money received into the treasury of a county under this 68  
division shall be credited to the undivided local government 69  
fund in the treasury of the county on or before the fifteenth 70  
day of each month. On or before the twentieth day of each month, 71  
the county auditor shall issue warrants against all of the 72  
undivided local government fund in the county treasury in the 73  
respective amounts allowed as provided in section 5747.51 of the 74  
Revised Code, and the treasurer shall distribute and pay such 75  
sums to the subdivision therein. 76

(C) (1) As used in division (C) of this section: 77

(a) "Total amount available for distribution to municipalities during the current month" means the difference obtained by subtracting one million dollars from the product obtained by multiplying the total amount available for distribution from the local government fund during the current month by the aggregate municipal share.

(b) "Aggregate municipal share" means the quotient obtained by dividing the total amount distributed directly from the local government fund to municipal corporations during calendar year 2007 by the total distributions from the local government fund and local government revenue assistance fund during calendar year 2007.

(2) On or before the tenth day of each month, the tax commissioner shall provide for payment from the local government fund to each municipal corporation an amount equal to the product derived by multiplying the municipal corporation's percentage of the total amount distributed to all such municipal corporations under this division during calendar year 2007 by the total amount available for distribution to municipal corporations during the current month.

(3) Payments received by a municipal corporation under this division shall be paid into its general fund and may be used for any lawful purpose.

(4) The amount distributed to municipal corporations under this division during any calendar year shall not exceed the amount distributed directly from the local government fund to municipal corporations during calendar year 2007. If that maximum amount is reached during any month, distributions to municipal corporations in that month shall be as provided in divisions (C) (1) and (2) of this section, but no further

distributions shall be made to municipal corporations under 108  
division (C) of this section during the remainder of the 109  
calendar year. 110

(5) Upon being informed of a municipal corporation's 111  
dissolution, the tax commissioner shall cease providing for 112  
payments to that municipal corporation under division (C) of 113  
this section. The proportionate shares of the total amount 114  
available for distribution to each of the remaining municipal 115  
corporations under this division shall be increased on a pro 116  
rata basis. 117

The tax commissioner shall reduce payments under division 118  
(C) of this section to municipal corporations for which reduced 119  
payments are required under section 5747.502 of the Revised 120  
Code. 121

(D) Each municipal corporation which has in effect a tax 122  
imposed under Chapter 718. of the Revised Code shall, no later 123  
than the thirty-first day of August of each year, certify to the 124  
tax commissioner, on a form prescribed by the commissioner, the 125  
amount of income tax revenue collected and refunded by such 126  
municipal corporation pursuant to such chapter during the 127  
preceding calendar year, arranged, when possible, by the type of 128  
income from which the revenue was collected or the refund was 129  
issued. The municipal corporation shall also report the amount 130  
of income tax revenue collected and refunded on behalf of a 131  
joint economic development district or a joint economic 132  
development zone that levies an income tax administered by the 133  
municipal corporation and the amount of such revenue distributed 134  
to contracting parties during the preceding calendar year. The 135  
tax commissioner may withhold payment of local government fund 136  
moneys pursuant to division (C) of this section from any 137

municipal corporation for failure to comply with this reporting requirement. 138  
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(E) (1) For the purposes of division (E) of this section: 140

(a) "Eligible fire district" means a township fire district or joint fire district for which the total taxable value of power plants for tax year 2017 is at least thirty per cent less than the total taxable value of power plants for tax year 2016. 141  
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(b) "Total taxable value of power plants" of an eligible fire district means the total taxable value of the taxable property of power plants apportioned to the district as shown in a preliminary assessment or amended preliminary assessment and listed on the tax list of real and public utility property. 146  
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(c) "Taxable property" has the same meaning as in section 5727.01 of the Revised Code. 151  
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(d) "Tax rate" of an eligible fire district means the sum of the rates of levies extended on the tax list of real and public utility property for tax year 2017 excluding any levy imposed at whatever rate is required to raise a fixed sum of money. 153  
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(2) For each eligible fire district, the tax commissioner shall compute the amount obtained by multiplying the eligible fire district's tax rate by the difference obtained by subtracting (a) the total taxable value of power plants of the district for tax year 2017 from (b) the total taxable value of power plants of the district for tax year 2016. The commissioner shall certify the sum of such amounts for all eligible fire districts to the director of budget and management who, on or before the seventh day of each month, shall transfer from the 158  
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general revenue fund to the local government fund one-twelfth of 167  
the amount certified. 168

(3) On or before the tenth day of each month, the tax 169  
commissioner shall provide for payment to each county in which 170  
an eligible fire district is located an amount equal to one- 171  
twelfth of the amount computed for the district under division 172  
(E) (2) of this section. 173

Money received into the treasury of a county under 174  
division (E) of this section shall be credited to the undivided 175  
local government fund in the treasury of the county on or before 176  
the fifteenth day of each month. On or before the twentieth day 177  
of each month, the county auditor shall issue warrants against 178  
the undivided local government fund for the amounts attributable 179  
to each eligible fire district, and the treasurer shall 180  
distribute and pay such amounts to each eligible fire district. 181  
Money received by a fire district under this division shall be 182  
credited to the district's general fund and may be used for any 183  
lawful purpose of the district. 184

**Section 2.** That existing section 5747.50 of the Revised 185  
Code is hereby repealed. 186

**Section 3.** The Tax Commissioner shall make the computation 187  
and certification required under division (E) (2) of section 188  
5747.50 of the Revised Code as amended by this act on or before 189  
the first day of the first month that begins after the effective 190  
date of this act, and the transfers and payments required under 191  
division (E) of that section shall be made on or before the days 192  
prescribed by that division in that month and each ensuing 193  
month. 194

**Section 4.** That Section 387.10 of Am. Sub. H.B. 49 of the 195

132nd General Assembly be amended to read as follows:				196
<b>Sec. 387.10. RDF STATE REVENUE DISTRIBUTIONS</b>				197
General Revenue Fund Group				198
GRF 110908 Property Tax				199
Reimbursement Local				200
Government	\$ 641,015,200	\$ 645,785,000		201
GRF 200903 Property Tax				202
Reimbursement -				203
Education	\$ 1,180,084,800	\$ 1,199,315,000		204
TOTAL GRF General Revenue Fund Group	\$ 1,821,100,000	\$ 1,845,100,000		205
Revenue Distribution Fund Group				206
5JG0 110633 Gross Casino Revenue				207
Payments-County	\$ 128,400,000	\$ 126,500,000		208
5JH0 110634 Gross Casino Revenue				209
Payments- School				210
Districts	\$ 85,600,000	\$ 84,300,000		211
5JJ0 110636 Gross Casino Revenue				212
- Host City	\$ 12,500,000	\$ 12,400,000		213
7047 200902 Property Tax Replacement				214
Phase Out-Education	\$ 207,311,667	\$ 165,229,141		215
7049 336900 Indigent Drivers				216
Alcohol Treatment	\$ 2,250,000	\$ 2,250,000		217



7050	762900	International			218
		Registration Plan			219
		Distribution	\$ 22,000,000	\$ 22,000,000	220
7051	762901	Auto Registration			221
		Distribution	\$ 325,000,000	\$ 325,000,000	222
7060	110960	Gasoline Excise			223
		Tax Fund	\$ 375,000,000	\$ 375,000,000	224
7065	110965	Public Library Fund	\$ 386,300,000	\$ 398,100,000	225
7066	800966	Undivided Liquor			226
		Permits	\$ 14,600,000	\$ 14,600,000	227
7068	110968	State and Local			228
		Government Highway			229
		Distributions	\$ 196,000,000	\$ 196,000,000	230
7069	110969	Local Government Fund	<del>\$ 381,800,000</del>	<del>\$ 393,500,000</del>	231
			<u>\$ 381,883,750</u>	<u>\$ 393,835,000</u>	232
7081	110907	Property Tax			233
		Replacement Phase			234
		Out-Local Government	\$ 30,844,526	\$ 16,700,147	235
7082	110982	Horse Racing Tax	\$ 60,000	\$ 60,000	236
7083	700900	Ohio Fairs Fund	\$ 1,000,000	\$ 1,000,000	237
7104	110997	Medicaid Local Sales			238
		Tax Transition Fund	\$ 207,000,000	\$ 0	239

TOTAL RDF Revenue Distribution			240
Fund Group	<del>\$ 2,375,666,193</del>	<del>\$ 2,132,639,288</del>	241
	<u>\$ 2,375,749,943</u>	<u>\$ 2,132,974,288</u>	242
Fiduciary Fund Group			243
4P80 001698 Cash Management			244
Improvement Fund	\$ 3,100,000	\$ 3,100,000	245
6080 001699 Investment Earnings	\$ 120,000,000	\$ 125,000,000	246
7001 110996 Horse Racing Tax			247
Local Government			248
Payments	\$ 240,000	\$ 240,000	249
7062 110962 Resort Area Excise			250
Tax Distribution	\$ 1,200,000	\$ 1,200,000	251
7063 110963 Permissive Sales			252
Tax Distribution	\$ 2,577,800,000	\$ 2,653,900,000	253
7067 110967 School District Income			254
Tax Distribution	\$ 435,200,000	\$ 451,200,000	255
7085 800985 Volunteer Firemen's			256
Dependents Fund	\$ 300,000	\$ 300,000	257
7093 110640 Next Generation 9-1-1	\$ 1,000,000	\$ 1,000,000	258
7094 110641 Wireless 9-1-1			259
Government Assistance	\$ 25,700,000	\$ 25,700,000	260
7095 110995 Municipal Income Tax	\$ 8,000,000	\$ 8,000,000	261

7099	762902	Permissive Tax			262
		Distribution -			263
		Auto Registration	\$ 180,000,000	\$ 180,000,000	264
TOTAL FID		Fiduciary Fund Group	\$ 3,352,540,000	\$ 3,468,590,000	265
		Holding Account Fund Group			266
R045	110617	International Fuel			267
		Tax Distribution	\$ 36,100,000	\$ 36,100,000	268
TOTAL HLD		Holding Account Fund Group	\$ 36,100,000	\$ 36,100,000	269
TOTAL ALL BUDGET FUND GROUPS			<del>\$ 7,585,406,193</del>	<del>\$ 7,482,429,288</del>	270
			<u>\$ 7,585,489,943</u>	<u>\$ 7,482,764,288</u>	271

**Section 5.** That existing Section 387.10 of Am. Sub. H.B. 272  
49 of the 132nd General Assembly is hereby repealed. 273