

**As Introduced**

**133rd General Assembly**

**Regular Session**

**2019-2020**

**H. B. No. 157**

**Representative Greenspan**

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**A BILL**

To amend sections 131.44 and 131.51 and to enact 1  
section 131.52 of the Revised Code to use some 2  
surplus state revenue to help counties fund 3  
adult protective and senior services. 4

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

**Section 1.** That sections 131.44 and 131.51 be amended and 5  
section 131.52 of the Revised Code be enacted to read as 6  
follows: 7

**Sec. 131.44.** (A) As used in this section: 8

(1) "Surplus revenue" means the excess, if any, of the 9  
total fund balance over the required year-end balance. 10

(2) "Total fund balance" means the sum of the unencumbered 11  
balance in the general revenue fund on the last day of the 12  
preceding fiscal year plus the balance in the budget 13  
stabilization fund. 14

(3) "Required year-end balance" means the sum of the 15  
following: 16

(a) Eight and one-half per cent of the general revenue 17  
fund revenues for the preceding fiscal year; 18

(b) "Ending fund balance," which means one-half of one per cent of general revenue fund revenues for the preceding fiscal year; 19  
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(c) "Carryover balance," which means, with respect to a fiscal biennium, the excess, if any, of the estimated general revenue fund appropriation and transfer requirement for the second fiscal year of the biennium over the estimated general revenue fund revenue for that fiscal year; 22  
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(d) "Capital appropriation reserve," which means the amount, if any, of general revenue fund capital appropriations made for the current biennium that the director of budget and management has determined will be encumbered or disbursed; 27  
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(e) "Income tax reduction impact reserve," which means an amount equal to the reduction projected by the director of budget and management in income tax revenue in the current fiscal year attributable to the previous reduction in the income tax rate made by the tax commissioner pursuant to division (B) of section 5747.02 of the Revised Code. 31  
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(4) "Estimated general revenue fund appropriation and transfer requirement" means the most recent adjusted appropriations made by the general assembly from the general revenue fund and includes both of the following: 37  
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(a) Appropriations made and transfers of appropriations from the first fiscal year to the second fiscal year of the biennium in provisions of acts of the general assembly signed by the governor but not yet effective; 41  
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(b) Transfers of appropriations from the first fiscal year to the second fiscal year of the biennium approved by the controlling board. 45  
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(5) "Estimated general revenue fund revenue" means the 48  
most recent such estimate available to the director of budget 49  
and management. 50

(B) (1) Not later than the thirty-first day of July each 51  
year, the director of budget and management shall determine the 52  
surplus revenue that existed on the preceding thirtieth day of 53  
June and transfer from the general revenue fund, to the extent 54  
of the unobligated, unencumbered balance on the preceding 55  
thirtieth day of June in excess of one-half of one per cent of 56  
the general revenue fund revenues in the preceding fiscal year, 57  
the following: 58

(a) First, to the budget stabilization fund, any amount 59  
required to be allocated to that fund under division (B) (3) of 60  
this section; 61

(b) Second, to the local government adult and senior 62  
services fund, fifty per cent of the remaining surplus revenue; 63

(c) Third, to the budget stabilization fund, any amount 64  
necessary for the balance of the budget stabilization fund to 65  
equal eight and one-half per cent of the general revenue fund 66  
revenues of the preceding fiscal year; 67

~~(b) Then~~ (d) Fourth, to the income tax reduction fund, 68  
which is hereby created in the state treasury, an amount equal 69  
to the remaining surplus revenue. 70

(2) Not later than the thirty-first day of July each year, 71  
the director shall determine the percentage that the balance in 72  
the income tax reduction fund is of the amount of revenue that 73  
the director estimates will be received from the tax levied 74  
under section 5747.02 of the Revised Code in the current fiscal 75  
year without regard to any reduction under division (B) of that 76

section. If that percentage exceeds thirty-five one hundredths 77  
of one per cent, the director shall certify the percentage to 78  
the tax commissioner not later than the thirty-first day of 79  
July. 80

(3) If the balance of the budget stabilization fund 81  
decreased by ten per cent or more between the first day of 82  
August and the last day of June of the preceding fiscal year, 83  
and if an allocation is not already required to be made to that 84  
fund pursuant to division (B)(3) of this section from a prior 85  
year, any surplus revenue available to be transferred under this 86  
section in the current fiscal year and in ensuing fiscal years 87  
shall be transferred to the budget stabilization fund until the 88  
balance of that fund is equal to the lesser of the balance of 89  
the fund on the first day of August of the fiscal year in which 90  
the decrease occurred or eight and one-half per cent of the 91  
general revenue fund revenues of the preceding fiscal year. 92

(C) The director of budget and management shall transfer 93  
money in the income tax reduction fund to the general revenue 94  
fund, the local government fund, and the public library fund as 95  
necessary to offset revenue reductions resulting from the 96  
reductions in taxes required under division (B) of section 97  
5747.02 of the Revised Code in the respective amounts and 98  
percentages prescribed by division (A) of section 5747.03 and 99  
divisions (A) and (B) of section 131.51 of the Revised Code as 100  
if the amount transferred had been collected as taxes under 101  
Chapter 5747. of the Revised Code. If no reductions in taxes are 102  
made under that division that affect revenue received in the 103  
current fiscal year, the director shall not transfer money from 104  
the income tax reduction fund to the general revenue fund, the 105  
local government fund, and the public library fund. 106

**Sec. 131.51.** (A) On or before the seventh day of each 107  
month, the director of budget and management shall credit to the 108  
local government fund one and sixty-six one-hundredths per cent 109  
of the total tax revenue credited to the general revenue fund 110  
during the preceding month. In determining the total tax revenue 111  
credited to the general revenue fund during the preceding month, 112  
the director shall include amounts transferred from the fund 113  
during the preceding month under this division and division (B) 114  
of this section. Money shall be distributed from the local 115  
government fund as required under sections 5747.50 and 5747.503 116  
of the Revised Code during the same month in which it is 117  
credited to the fund. 118

(B) On or before the seventh day of each month, the 119  
director of budget and management shall credit to the public 120  
library fund one and sixty-six one-hundredths per cent of the 121  
total tax revenue credited to the general revenue fund during 122  
the preceding month. In determining the total tax revenue 123  
credited to the general revenue fund during the preceding month, 124  
the director shall include amounts transferred from the fund 125  
during the preceding month under this division and division (A) 126  
of this section. Money shall be distributed from the public 127  
library fund as required under section 5747.47 of the Revised 128  
Code during the same month in which it is credited to the fund. 129

(C) The director of budget and management shall develop a 130  
schedule identifying the specific tax revenue sources to be used 131  
to make the monthly transfers required under divisions (A) and 132  
(B) of this section. The director may, from time to time, revise 133  
the schedule as the director considers necessary. 134

(D) No act of the general assembly shall reduce the amount 135  
to be credited to the local government fund each month to an 136

amount that is less than one and sixty-six one-hundredths of one 137  
per cent of the total tax revenue credited to the general 138  
revenue fund during the preceding month. 139

**Sec. 131.52.** (A) There is hereby created in the state 140  
treasury the local government adult and senior services fund. 141  
The fund shall consist of money transferred to it pursuant to 142  
section 131.44 of the Revised Code and of any other amounts 143  
appropriated to it. 144

(B) Not later than the last day of any July in which a 145  
transfer of money is made to the local government adult and 146  
senior services fund under section 131.44 of the Revised Code, 147  
the director of budget and management shall do both of the 148  
following: 149

(1) Compute the quotient of the following amounts for each 150  
county: 151

(a) The balance of the local government adult and senior 152  
services fund; 153

(b) The population of each county. 154

(2) Certify the amount computed for each county to that 155  
county's auditor. 156

For the purpose of the computation under division (B) of 157  
this section, the population of each county shall be based on 158  
the most recent records of the development services agency. The 159  
development services agency shall provide such information to 160  
the director of budget and management upon request. 161

(C) Not later than the last day of August following the 162  
director's certification under division (B) of this section, the 163  
director of budget and management shall distribute to each 164

county treasury the amount certified for that county to the 165  
credit of the county's adult and senior services fund, which 166  
shall be created in each county treasury. 167

(D) Amounts distributed to a county's adult and senior 168  
services fund under this section shall be used solely for the 169  
support of adult protective services and senior services and 170  
facilities as authorized or required by sections 307.694, 171  
307.85, and 5101.60 to 5101.71 of the Revised Code. A county may 172  
use the funds distributed to it in the year in which the 173  
distribution is received or in any succeeding year. 174

**Section 2.** That existing sections 131.44 and 131.51 of the 175  
Revised Code are hereby repealed. 176

**Section 3.** The amendment or enactment by this act of 177  
sections 131.44, 131.51, and 131.52 of the Revised Code applies 178  
on and after the first day of the first July following the 179  
effective date of this act. 180