

**As Reported by the Senate Finance Committee**

**133rd General Assembly**

**Regular Session**

**2019-2020**

**Am. S. B. No. 310**

**Senator Dolan**

**Cosponsors: Senators Hottinger, Eklund, Burke, Schuring**

**A BILL**

To provide for the distribution of some federal 1  
coronavirus relief funding to local 2  
subdivisions, to make an appropriation, and to 3  
declare an emergency. 4

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

**Section 1.** (A) As used in this section: 5

(1) "Subdivision" means a county, township, or municipal 6  
corporation, and does not include a park district. 7

(2) "Ineligible subdivision" means a county or municipal 8  
corporation receiving a direct payment under section 5001 of the 9  
"Coronavirus Aid, Relief, and Economic Security Act," as 10  
described in 42 U.S.C. 601(b)(2). 11

(3) "2019 LGF allocation" means the amount that would have 12  
been deposited to a county's county undivided local government 13  
fund in 2019 disregarding any reduction under section 5747.502 14  
of the Revised Code and excluding any amounts deposited in that 15  
fund that were paid in that year to ineligible subdivisions or 16  
pursuant to section 5747.503 of the Revised Code. 17

(4) "2019 CULGF allocation" means the amount of funds from 18

a county's county undivided local government fund a subdivision 19  
would have received in 2019 under section 5747.51 or 5747.53 of 20  
the Revised Code disregarding any reduction under section 21  
5747.502 of the Revised Code and any adjustment because the 22  
subdivision, pursuant to an ordinance or resolution, elected to 23  
forgo all or a portion of its share of such funds. 24

(5) "Population" has the same meaning as in section 1.59 25  
of the Revised Code. 26

(B) As soon as is practicable after the effective date of 27  
this section, the Director of Budget and Management, in 28  
consultation with the Tax Commissioner, shall provide for 29  
payment from the Coronavirus Relief Fund to each county 30  
treasury, to be deposited into a new fund in the county treasury 31  
to be named the county coronavirus relief distribution fund, 32  
which the county auditor shall create for this purpose. The 33  
amount of the payment to each county coronavirus relief 34  
distribution fund shall equal the amount appropriated under 35  
Section 2 of this act multiplied by a fraction, the numerator of 36  
which is the 2019 LGF allocation for that county and the 37  
denominator of which is the sum of the 2019 LGF allocations for 38  
all counties. 39

(C) Within seven days of deposit in the county coronavirus 40  
relief distribution fund of the payment described in division 41  
(B) of this section, the county auditor shall distribute that 42  
money to the county, unless the county is an ineligible 43  
subdivision, and to each municipal corporation and township that 44  
is not an ineligible subdivision, in an amount equal to the 45  
amount of money in that fund multiplied by a fraction, the 46  
numerator of which equals the subdivision's 2019 CULGF 47  
allocation and the denominator of which equals the sum of the 48

2019 CULGF allocations from that county's county undivided local government fund for all such subdivisions. 49  
50

Upon making the distribution, the county auditor shall 51  
report to the Director of Budget and Management the amount 52  
distributed to each subdivision. The report shall be made in the 53  
manner prescribed by the Director. 54

(D) To be eligible to receive a payment under division (C) 55  
of this section, the legislative authority of a county, 56  
township, or municipal corporation must adopt a resolution or 57  
ordinance affirming that the funds so received may be expended 58  
only to cover costs of the subdivision consistent with the 59  
requirements of section 5001 of the "Coronavirus Aid, Relief, 60  
and Economic Security Act," as described in 42 U.S.C. 601(d), 61  
and any applicable regulations. Subject to division (F) of this 62  
section, until the legislative authority adopts this resolution 63  
or ordinance, the subdivision's share of the money from the 64  
county coronavirus relief distribution fund shall remain in that 65  
fund. The legislative authority shall certify a copy of the 66  
resolution or ordinance to the county auditor and the Director 67  
of Budget and Management. 68

(E) Money received under division (C) of this section by a 69  
subdivision shall be deposited into a new fund in the 70  
subdivision's treasury to be named the local coronavirus relief 71  
fund, which the subdivision's fiscal officer shall create for 72  
this purpose. Money in that fund shall be used to cover only 73  
costs of the subdivision consistent with the requirements of 74  
section 5001 of the "Coronavirus Aid, Relief, and Economic 75  
Security Act," as described in 42 U.S.C. 601(d). Money in a 76  
subdivision's local coronavirus relief fund shall be audited by 77  
the Auditor of State during the subdivision's next regular audit 78

under section 117.11 of the Revised Code to determine whether 79  
money in the fund has been expended in accordance with the 80  
requirements of this section. 81

(F) Not later than October 15, 2020, the fiscal officer of 82  
each subdivision shall pay the unencumbered balance of money in 83  
the subdivision's local coronavirus relief fund to the county 84  
treasurer, who shall deposit this revenue in the county 85  
coronavirus relief distribution fund. On or before October 22, 86  
2020, the county auditor shall distribute all money to the 87  
credit of the county coronavirus relief distribution fund as 88  
follows to the county and to each municipal corporation and 89  
township in that county, unless the subdivision is an ineligible 90  
subdivision or paid an unencumbered balance to the treasurer 91  
under this division or the subdivision's legislative authority 92  
has not adopted the resolution or ordinance required under 93  
division (D) of this section: 94

(1) Twenty-five per cent of the money to the county if it 95  
qualifies for a distribution under this division; 96

(2) The remaining balance to each such qualifying 97  
municipal corporation or township, of which the distribution to 98  
each shall equal the amount of the remaining balance multiplied 99  
by a fraction, the numerator of which is the population of the 100  
municipal corporation or the unincorporated area of the 101  
township, and the denominator of which is the sum of the 102  
populations of all such municipal corporations and the 103  
unincorporated areas of all such townships in the county 104  
eligible to receive a payment under division (F) of this 105  
section. 106

Money received by a subdivision under division (F) of this 107  
section shall be deposited in the subdivision's local 108

coronavirus relief fund and used as required under division (E) 109  
of this section. 110

Upon making the distribution under this division, the 111  
county auditor shall report to the Director of Budget and 112  
Management the amount of the unencumbered balance paid to the 113  
county treasury by each subdivision making such a payment and 114  
the amount distributed to each subdivision receiving a 115  
distribution under this division. If no subdivision made such a 116  
payment to the county treasury, the auditor shall report that no 117  
such payments were made. The report shall be made in the manner 118  
prescribed by the Director. 119

(G) Not later than December 28, 2020, the fiscal officer 120  
of each subdivision shall pay the balance of money in the 121  
subdivision's local coronavirus relief fund that remains 122  
unexpended on that date to the state treasury in the manner 123  
prescribed by the Director of Budget and Management. 124

(H) A county, municipal corporation, or township receiving 125  
a payment from a county coronavirus relief distribution fund 126  
under this section shall, upon request, provide any information 127  
related to those payments or their expenditure to the Director 128  
of Budget and Management. 129

**Section 2.** All appropriation items in this section are 130  
appropriated out of money in the state treasury to the credit of 131  
the Coronavirus Relief Fund (Fund 5CV1). For all appropriations 132  
made in this section, the amounts in the first column are for 133  
fiscal year 2020 and the amounts in the second column are for 134  
fiscal year 2021. The appropriations made in this section are in 135  
addition to any other appropriations made for the FY 2020-FY 136  
2021 biennium. 137

	1	2	3	4	5
A	OBM OFFICE OF BUDGET AND MANAGEMENT				
B	Dedicated Purpose Fund Group				
C	5CV1	042501	Coronavirus Relief - Local Govt	\$ 350,000,000	\$ 0
D	TOTAL DPF	Dedicated Purpose Fund Group		\$ 350,000,000	\$ 0
E	TOTAL ALL BUDGET FUND GROUPS			\$ 350,000,000	\$ 0

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 155  
peace, health, and safety. The reason for such necessity is to 156  
address the financial impact to local governments from the 157  
COVID-19 pandemic. Therefore, this act shall go into immediate 158  
effect. 159