

**As Introduced**

**133rd General Assembly  
Regular Session  
2019-2020**

**S. B. No. 333**

**Senator Schaffer**

---

**A BILL**

To amend section 1546.21 and to enact section 1  
1501.29 of the Revised Code to require the Ohio 2  
Department of Natural Resources to make payments 3  
in lieu of taxes to local taxing units for 4  
significant land acquisitions by the department 5  
after 2018. 6

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

**Section 1.** That section 1546.21 be amended and section 7  
1501.29 of the Revised Code be enacted to read as follows: 8

**Sec. 1501.29.** (A) The director of natural resources shall 9  
compensate taxing units in the territory of which the department 10  
of natural resources owns land or an interest in land that meets 11  
all of the following criteria: 12

(1) The land or the department's interest in the land is 13  
exempted from taxation. 14

(2) The total area of the land is more than five thousand 15  
acres. 16

(3) The land or interest in the land was acquired on 17  
January 1, 2019, or thereafter, in either one transaction or a 18

series of transactions with the same seller. 19

(B) Each year, the director of natural resources shall 20  
provide for payment from the state park fund an amount equal to 21  
the taxes that would be charged and payable on land or interests 22  
in land described in division (A) of this section if the land or 23  
interest were not exempted from taxation. One-half of that 24  
amount shall be paid to the county treasurer of the county in 25  
which the land is located within thirty days of each settlement 26  
required by divisions (A) and (C) of section 321.24 of the 27  
Revised Code. The county treasurer shall distribute the money 28  
among the several taxing units where such land is located as if 29  
levied and collected as taxes. 30

If compensation is payable for land or interests in land 31  
under this section, no compensation shall be made payable under 32  
section 1531.27 of the Revised Code for the same land or 33  
interest. 34

**Sec. 1546.21.** (A) The chief of the division of parks and 35  
watercraft shall collect all rentals from leases of state lands 36  
and moneys for pipe permits, dock licenses, concession fees, and 37  
special privileges of any nature from all lands and waters 38  
operated and administered by the division. The chief shall keep 39  
a record of all such payments showing the amounts received, from 40  
whom, and for what purpose collected. All such payments shall be 41  
credited to the state park fund, which is hereby created in the 42  
state treasury, except such revenues required to be set aside or 43  
paid into depositories or trust funds for the payment of bonds 44  
issued under sections 1501.12 to 1501.15 of the Revised Code, 45  
and to maintain the required reserves therefor as provided in 46  
the orders authorizing the issuance of such bonds or the trust 47  
agreements securing such bonds, and except such revenues 48

required to be paid and credited pursuant to the bond 49  
proceedings applicable to obligations issued pursuant to section 50  
154.22 of the Revised Code. All moneys derived from the 51  
operation of the lands, waters, facilities, and equipment by the 52  
division, except such revenues required to be set aside or paid 53  
into depositories or trust funds for the payment of bonds issued 54  
under sections 1501.12 to 1501.15 of the Revised Code, and to 55  
maintain the required reserves therefor as provided in the 56  
orders authorizing the issuance of such bonds or the trust 57  
agreements securing such bonds, and except such revenues 58  
required to be paid and credited pursuant to the bond 59  
proceedings applicable to obligations issued pursuant to section 60  
154.22 of the Revised Code, shall accrue to the credit of the 61  
state park fund. 62

Except as otherwise provided in ~~division~~divisions (B) and 63  
(C) of this section and in sections 154.22, 1501.11, and 1501.14 64  
of the Revised Code, such fund shall not be expended for any 65  
purpose other than the administration, operation, maintenance, 66  
development, and utilization of lands and waters, and for 67  
facilities and equipment incident thereto, administered by the 68  
division, or for the further purchase of lands and waters by the 69  
state for park and recreational purposes. 70

(B) The chief shall use moneys in the fund from the 71  
issuance of Ohio state parks license plates under section 72  
4503.575 of the Revised Code only to pay the costs of state park 73  
interpretive and educational programs and displays and the 74  
development and operation of state park interpretive centers. 75

(C) The director of natural resources shall use moneys 76  
from the fund from the collection of any fines by the division 77  
of parks and watercraft to make the payments required under 78

section 1501.29 of the Revised Code. 79

**Section 2.** That existing section 1546.21 of the Revised 80  
Code is hereby repealed. 81