

I\_135\_0046-6

135th General Assembly  
Regular Session  
2023-2024

Sub. H. B. No. 475

---

**A BILL**

To amend sections 5747.50, 5747.502, 5747.51, and 1  
5747.53 and to enact sections 9.042, 305.44, 2  
701.11, 3701.651, 5747.504, and 5747.505 of the 3  
Revised Code to prohibit state funds from being 4  
given to any entity that supports, promotes, or 5  
provides elective abortions, to require counties 6  
and municipal corporations to report spending 7  
related to elective abortion, and to withhold 8  
and reallocate to pregnancy resource centers 9  
state local government funds from a county or 10  
municipal corporation that engages in such 11  
spending. 12

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

**Section 1.** That sections 5747.50, 5747.502, 5747.51, and 13  
5747.53 be amended and sections 9.042, 305.44, 701.11, 3701.651, 14  
5747.504, and 5747.505 of the Revised Code be enacted to read as 15  
follows: 16

**Sec. 9.042.** As used in this section: 17



"Abortion" has the meaning defined in section 2919.11 of 18  
the Revised Code. 19

"Elective abortion" means an abortion that is not 20  
necessary to protect the life of the mother. 21

Funds of the state shall not be given directly or 22  
indirectly to any entity that directly or indirectly provides 23  
elective abortion or elective abortion services, including but 24  
not limited to, transportation, housing wage reimbursement, or 25  
paid time off directly related to providing for an elective 26  
abortion. 27

**Sec. 305.44. As used in this section:** 28

"Abortion" has the meaning defined in section 2919.11 of 29  
the Revised Code. 30

"Elective abortion" means an abortion that is not 31  
necessary to protect the life of the mother. 32

A board of county commissioners, not later than the fifth 33  
day following any month in which the county spends money to 34  
support access to elective abortion, to provide reimbursement 35  
for elective abortion services, or for any related activity, 36  
including travel and donations to entities that support, 37  
promote, or provide elective abortion, shall report all of the 38  
following to the auditor of state and the tax commissioner: 39

(A) The total amount of money spent by the county in the 40  
preceding month for those purposes; 41

(B) The source or sources of that money and the amount 42  
spent from each source; 43

(C) The recipients of that money and the amount received 44  
by each such recipient; 45

(D) The total amount of money received by the county in 46  
the preceding month from the federal government to be used for 47  
those purposes. 48

**Sec. 701.11.** As used in this section: 49

"Abortion" has the meaning defined in section 2919.11 of 50  
the Revised Code. 51

"Elective abortion" means an abortion that is not 52  
necessary to protect the life of the mother. 53

The legislative authority of a municipal corporation, not 54  
later than the fifth day following any month in which the 55  
municipal corporation spends money to support access to elective 56  
abortion, to provide reimbursement for elective abortion 57  
services, or for any related activity, including travel and 58  
donations to entities that support, promote, or provide elective 59  
abortion, shall report all of the following to the auditor of 60  
state and the tax commissioner: 61

(A) The total amount of money spent by the municipal 62  
corporation in the preceding month for those purposes; 63

(B) The source or sources of that money and the amount 64  
spent from each source; 65

(C) The recipients of that money and the amount received 66  
by each such recipient; 67

(D) The total amount of money received by the municipal 68  
corporation in the preceding month from the federal government 69  
to be used for those purposes. 70

**Sec. 3701.651.** (A) The abortion adjustment fund is hereby 71  
created in the state treasury. The fund shall consist of money 72  
deposited to the fund pursuant to division (F) of section 73

5747.504 of the Revised Code. Pursuant to rules adopted under 74  
this section, money in the fund shall be distributed by the 75  
director of health to entities providing services under section 76  
5101.804 of the Revised Code. 77

(B) The department of health shall adopt rules in 78  
accordance with Chapter 119. of the Revised Code to establish 79  
procedures for entities to apply to the department to receive 80  
money from the abortion adjustment fund and procedures for the 81  
distribution of money from the fund to those entities. The rules 82  
shall specify a priority in distributing funds to entities 83  
providing services under section 5101.804 of the Revised Code 84  
whose services include providing counseling and other services 85  
to women who have received abortions. 86

**Sec. 5747.50.** (A) As used in this section: 87

(1) "County's proportionate share of the calendar year 88  
2007 LGF and LGRAF distributions" means the percentage computed 89  
for the county under division (B) (1) (a) of section 5747.501 of 90  
the Revised Code. 91

(2) "County's proportionate share of the total amount of 92  
the local government fund additional revenue formula" means each 93  
county's proportionate share of the state's population as 94  
determined for and certified to the county for distributions to 95  
be made during the current calendar year under division (B) (2) 96  
(a) of section 5747.501 of the Revised Code. If prior to the 97  
first day of January of the current calendar year the federal 98  
government has issued a revision to the population figures 99  
reflected in the estimate produced pursuant to division (B) (2) 100  
(a) of section 5747.501 of the Revised Code, such revised 101  
population figures shall be used for making the distributions 102  
during the current calendar year. 103

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

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

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

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

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

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

(1) The county's proportionate share of the calendar year

2007 LGF and LGRAF distributions multiplied by the 2007 LGF and 133  
LGRAF county distribution base available in that month, provided 134  
that if the 2007 LGF and LGRAF county distribution base 135  
available in that month is zero, no payment shall be made under 136  
division (B) (1) of this section for the month or the remainder 137  
of the calendar year; and 138

(2) The county's proportionate share of the total amount 139  
of the local government fund additional revenue formula 140  
multiplied by the local government fund additional revenue 141  
distribution base available during that month. 142

Money received into the treasury of a county under this 143  
division shall be credited to the undivided local government 144  
fund in the treasury of the county on or before the fifteenth 145  
day of each month. On or before the twentieth day of each month, 146  
the county auditor shall issue warrants against all of the 147  
undivided local government fund in the county treasury in the 148  
respective amounts allowed as provided in section 5747.51 of the 149  
Revised Code, and the treasurer shall distribute and pay such 150  
sums to the subdivision therein. 151

(C) (1) As used in division (C) of this section: 152

(a) "Total amount available for distribution to 153  
municipalities during the current month" means the difference 154  
obtained by subtracting one million dollars from the product 155  
obtained by multiplying the total amount available for 156  
distribution from the local government fund during the current 157  
month by the aggregate municipal share. 158

(b) "Aggregate municipal share" means the quotient 159  
obtained by dividing the total amount distributed directly from 160  
the local government fund to municipal corporations during 161

calendar year 2007 by the total distributions from the local 162  
government fund and local government revenue assistance fund 163  
during calendar year 2007. 164

(c) A municipal corporation's "distribution share" equals 165  
one of the following: 166

(i) For municipal corporations with a population of more 167  
than fifty thousand, fifty thousand; 168

(ii) For municipal corporations with a population of less 169  
than one thousand, zero; 170

(iii) For all other municipal corporations, the municipal 171  
corporation's population. 172

(d) A municipal corporation's "distribution percentage" 173  
equals the percentage that a municipal corporation's 174  
distribution share is of the total of all municipal 175  
corporations' distribution shares. 176

(2) On or before the tenth day of each month, the tax 177  
commissioner shall provide for payment from the local government 178  
fund to each municipal corporation an amount equal to the 179  
product derived by multiplying the municipal corporation's 180  
distribution percentage by the total amount available for 181  
distribution to municipal corporations during the current month. 182

(3) Payments received by a municipal corporation under 183  
this division shall be paid into its general fund and may be 184  
used for any lawful purpose. 185

(4) The amount distributed to municipal corporations under 186  
this division during any calendar year shall not exceed the 187  
amount distributed directly from the local government fund to 188  
municipal corporations during calendar year 2007. If that 189

maximum amount is reached during any month, distributions to 190  
municipal corporations in that month shall be as provided in 191  
divisions (C) (1) and (2) of this section, but no further 192  
distributions shall be made to municipal corporations under 193  
division (C) of this section during the remainder of the 194  
calendar year. 195

(5) Upon being informed of a municipal corporation's 196  
dissolution, the tax commissioner shall cease providing for 197  
payments to that municipal corporation under division (C) of 198  
this section. The proportionate shares of the total amount 199  
available for distribution to each of the remaining municipal 200  
corporations under this division shall be increased on a pro 201  
rata basis. 202

The tax commissioner shall reduce payments under division 203  
(C) of this section to municipal corporations for which reduced 204  
payments are required under section 5747.502 or 5747.504 of the 205  
Revised Code. 206

(D) Each municipal corporation which has in effect a tax 207  
imposed under Chapter 718. of the Revised Code shall, no later 208  
than the thirty-first day of August of each year, certify to the 209  
tax commissioner, on a form prescribed by the commissioner, the 210  
amount of income tax revenue collected and refunded by such 211  
municipal corporation pursuant to such chapter during the 212  
preceding calendar year, arranged, when possible, by the type of 213  
income from which the revenue was collected or the refund was 214  
issued. The municipal corporation shall also report the amount 215  
of income tax revenue collected and refunded on behalf of a 216  
joint economic development district or a joint economic 217  
development zone that levies an income tax administered by the 218  
municipal corporation and the amount of such revenue distributed 219

to contracting parties during the preceding calendar year. The 220  
tax commissioner may withhold payment of local government fund 221  
moneys pursuant to division (C) of this section from any 222  
municipal corporation for failure to comply with this reporting 223  
requirement. 224

(E) (1) For the purposes of division (E) of this section: 225

(a) "Eligible taxing district" means a township, township 226  
fire district, or joint fire district for which the total 227  
taxable value of eligible power plants for tax year 2017 is at 228  
least thirty per cent less than the total taxable value of 229  
eligible power plants for tax year 2016. 230

(b) "Eligible power plant" means a power plant that is 231  
subject to the requirements of 10 C.F.R. part 73. 232

(c) "Total taxable value of eligible power plants" of an 233  
eligible taxing district means the total taxable value of the 234  
taxable property of eligible power plants apportioned to the 235  
district as shown in a preliminary assessment or amended 236  
preliminary assessment and listed on the tax list of real and 237  
public utility property. 238

(d) "Taxable property" has the same meaning as in section 239  
5727.01 of the Revised Code. 240

(e) "Tax rate" of an eligible taxing district means one of 241  
the following: 242

(i) For townships, the sum of the rates of levies imposed 243  
under section 505.39, 505.51, or division (I), (J), (U), or (JJ) 244  
of section 5705.19 of the Revised Code and extended on the tax 245  
list of real and public utility property for tax year 2017, 246  
excluding any levy imposed at whatever rate is required to raise 247  
a fixed sum of money; 248

(ii) For township fire districts and joint fire districts, 249  
the sum of the rates of levies extended on the tax list of real 250  
and public utility property for tax year 2017, excluding any 251  
levy imposed at whatever rate is required to raise a fixed sum 252  
of money. 253

(2) Each fiscal year from fiscal year 2018 through fiscal 254  
year 2028, the tax commissioner shall compute the following 255  
amount for each eligible taxing district: 256

(a) For fiscal years 2018 and 2019, the amount obtained by 257  
multiplying the eligible taxing district's tax rate by the 258  
difference obtained by subtracting (i) the total taxable value 259  
of eligible power plants of the district for tax year 2017 from 260  
(ii) the total taxable value of eligible power plants of the 261  
district for tax year 2016; 262

(b) For fiscal years 2020 through 2028, ninety per cent of 263  
the amount calculated for the district under division (E) (2) (a) 264  
or (b) of this section for the preceding fiscal year. 265

The commissioner shall certify the sum of the amounts 266  
calculated for all eligible taxing districts under this division 267  
for a fiscal year to the director of budget and management who, 268  
on or before the seventh day of each month of that fiscal year, 269  
shall transfer from the general revenue fund to the local 270  
government fund one-twelfth of the amount certified. 271

(3) On or before the tenth day of each month, the tax 272  
commissioner shall provide for payment to each county treasury 273  
in which an eligible taxing district is located an amount equal 274  
to one-twelfth of the amount computed for the district for that 275  
fiscal year under division (E) (2) of this section. 276

Money received into the treasury of a county under 277

division (E) of this section shall be credited to the undivided 278  
local government fund in the treasury of the county on or before 279  
the fifteenth day of each month. On or before the twentieth day 280  
of each month, the county auditor shall issue warrants against 281  
the undivided local government fund for the amounts attributable 282  
to each eligible taxing district, and the treasurer shall 283  
distribute and pay such amounts to each eligible taxing 284  
district. Money received by a township fire district or joint 285  
fire district under this division shall be credited to the 286  
district's general fund and may be used for any lawful purpose 287  
of the district. Money received by a township under this 288  
division shall be credited to the township's general fund and 289  
shall be used for the purpose of funding fire, police, emergency 290  
medical, or ambulance services. 291

**Sec. 5747.502.** (A) As used in this section: 292

(1) "Local authority" ~~and "traffic law photo monitoring-~~ 293  
~~device" have the same meanings as in section 4511.092 of the~~ 294  
~~Revised Code~~means a county, township, or municipal corporation. 295

(2) "School zone" has the same meaning as in section 296  
4511.21 of the Revised Code. 297

(3) "Transportation district" means a territorial district 298  
established by the director of transportation under section 299  
5501.14 of the Revised Code. 300

(4) "District deputy director" means the person appointed 301  
and assigned by the director of transportation under section 302  
5501.14 of the Revised Code to administer the activities of a 303  
transportation district. 304

(5) "Gross amount" means the entire amount of traffic 305  
camera fines and fees paid by a driver. 306

- (6) "~~Local government fund adjustment~~ or "LGF Traffic camera adjustment" means the sum of: 307  
308
- (a) The gross amount of all traffic camera fines collected 309  
by a local authority during the preceding fiscal year, as 310  
reported under division (B) (1) of this section, if such a report 311  
is required; plus 312
- (b) The residual traffic camera adjustment computed for 313  
the local authority under division (B) (4) of this section, if 314  
such an adjustment applies. 315
- (7) "Local government fund payments" or "LGF payments" 316  
means the payments a local authority would receive under 317  
sections ~~5747.502~~5747.503, 5747.51, and 5747.53, and division 318  
(C) of section 5747.50 of the Revised Code, as applicable, if 319  
not for the reductions required by divisions (C) and (D) of this 320  
section. 321
- (8) "Residual traffic camera adjustment" means the most 322  
recent ~~LGF traffic camera adjustment~~ computed for a local 323  
authority under division (B) (2) or (3) of this section minus the 324  
sum of the reductions applied after that computation under 325  
division (C) of this section to the local authority's LGF 326  
payments. 327
- (9) "Traffic camera fines" means civil fines for any 328  
violation of any local ordinance or resolution that are based 329  
upon evidence recorded by a traffic law photo-monitoring device. 330
- (10) "Qualifying village" has the same meaning as in 331  
section 5747.503 of the Revised Code. 332
- (11) "Traffic law photo-monitoring device" has the same 333  
meaning as in section 4511.092 of the Revised Code. 334

(B) (1) Annually, on or before the thirty-first day of 335  
July, any local authority that directly or indirectly collected 336  
traffic camera fines during the preceding fiscal year shall file 337  
a report with the tax commissioner that includes a detailed 338  
statement of the gross amount of all traffic camera fines the 339  
local authority collected during that period and the gross 340  
amount of such fines that the local authority collected for 341  
violations that occurred within a school zone. 342

(2) Annually, on or before the tenth day of August, the 343  
commissioner shall compute a ~~local government fund~~ traffic 344  
camera adjustment for each local authority that files a report 345  
under division (B) (1) of this section or with respect to which a 346  
residual traffic camera adjustment applies. Subject to division 347  
(B) (3) of this section and section 5747.505 of the Revised Code, 348  
the ~~LGF~~ traffic camera adjustment shall be used by the 349  
commissioner to determine the amount of the reductions required 350  
under division (C) of this section for each of the next twelve 351  
months, starting with the month in which the ~~LGF~~ traffic camera 352  
adjustment is computed. After those twelve months, the ~~LGF~~ 353  
traffic camera adjustment ceases to apply and, if an ~~LGF~~ a 354  
traffic camera adjustment continues to be required, the amount 355  
of the reductions required under division (C) of this section 356  
shall be determined based on an updated ~~LGF~~ traffic camera 357  
adjustment computed under this division. 358

(3) Upon receipt of a report described by division (B) (1) 359  
of this section that is not timely filed, the commissioner shall 360  
do both of the following: 361

(a) If one or more payments to the local authority has 362  
been withheld under division (D) of this section because of the 363  
local authority's failure to file the report, notify the county 364

auditor and county treasurer of the appropriate county that the 365  
report has been received and that, subject to division (C) of 366  
this section, payments to the local authority from the undivided 367  
local government fund are to resume. 368

(b) Compute the local authority's ~~LGF-traffic camera~~ 369  
adjustment using the information in the report. ~~An LGF-A traffic~~ 370  
~~camera~~ adjustment computed under this division shall be used by 371  
the commissioner to determine the amount of the reductions 372  
required under division (C) of this section starting with the 373  
next required reduction. The ~~LGF-traffic camera~~ adjustment 374  
ceases to apply on the thirty-first day of the ensuing July, 375  
following which, if ~~an LGF-a traffic camera~~ adjustment continues 376  
to be required, the amount of the reductions required under 377  
division (C) of this section shall be determined based on an 378  
updated ~~LGF-traffic camera~~ adjustment computed under division 379  
(B) (2) of this section. 380

(4) Annually, on or before the tenth day of August, the 381  
commissioner shall compute a residual traffic camera adjustment 382  
for each local authority whose ~~LGF-traffic camera~~ adjustment for 383  
the preceding year exceeds the amount by which the local 384  
authority's LGF payments were reduced during that year under 385  
division (C) of this section. The residual traffic camera 386  
adjustment shall be used to compute the ~~LGF-traffic camera~~ 387  
adjustment for the ensuing year under division (B) (2) of this 388  
section. 389

(C) ~~The Subject to section 5747.505 of the Revised Code,~~ 390  
the commissioner shall do the following, as applicable, 391  
respecting any local authority to which ~~an LGF-a traffic camera~~ 392  
adjustment ~~computed under division (B) of this section~~ applies: 393

(1) If the local authority is a municipal corporation with 394

a population of one thousand or more, reduce payments to the 395  
municipal corporation under division (C) of section 5747.50 of 396  
the Revised Code by one-twelfth of the ~~LGF-traffic camera~~ 397  
adjustment. If one-twelfth of the ~~LGF-traffic camera~~ adjustment 398  
exceeds the amount of money the municipal corporation would 399  
otherwise receive under division (C) of section 5747.50 of the 400  
Revised Code, the commissioner also shall reduce payments to the 401  
appropriate county undivided local government fund under 402  
division (B) of section 5747.50 of the Revised Code by an amount 403  
equal to the lesser of (a) one-twelfth of the excess, or (b) the 404  
amount of the payment the municipal corporation would otherwise 405  
receive from the fund under section 5747.51 or 5747.53 of the 406  
Revised Code. 407

(2) If the local authority is a township or qualifying 408  
village, reduce the supplemental payments to the appropriate 409  
county undivided local government fund under section 5747.503 of 410  
the Revised Code by the lesser of one-twelfth of the ~~LGF-traffic~~  
camera adjustment, or the amount of money the township or 411  
qualifying village would otherwise receive under that section. 412  
If one-twelfth of the ~~LGF-traffic camera~~ adjustment exceeds the 413  
amount of money the township or qualifying village would 414  
otherwise receive under section 5747.503 of the Revised Code, 415  
the commissioner also shall reduce payments to the appropriate 416  
county undivided local government fund under division (B) of 417  
section 5747.50 of the Revised Code by an amount equal to the 418  
lesser of (a) one-twelfth of the excess, or (b) the amount of 419  
the payment the township or qualifying village would otherwise 420  
receive from the fund under section 5747.51 or 5747.53 of the 421  
Revised Code. 422  
423

(3) If the local authority is a county, reduce payments to 424  
the appropriate county undivided local government fund under 425

division (B) of section 5747.50 of the Revised Code by an amount 426  
equal to the lesser of (a) one-twelfth of the ~~LGF~~ traffic camera 427  
adjustment, or (b) the amount of the payment the county would 428  
otherwise receive from the fund under section 5747.51 or 5747.53 429  
of the Revised Code. 430

(4) For any local authority, on or before the tenth day of 431  
each month a reduction is made under division (C) (1), (2), or 432  
(3) of this section, make a payment to the local authority in an 433  
amount equal to the lesser of (a) one-twelfth of the gross 434  
amount of traffic camera fines the local authority collected in 435  
the preceding fiscal year for violations that occurred within a 436  
school zone, as indicated on the report filed by the local 437  
authority pursuant to division (B) (1) of this section, or (b) 438  
the amount by which the local authority's LGF payments were 439  
reduced that month pursuant to division (C) (1), (2), or (3) of 440  
this section. Payments received by a local authority under this 441  
division shall be used by the local authority for school safety 442  
purposes. 443

(D) ~~Upon~~ Subject to section 5747.505 of the Revised Code, 444  
upon discovery, based on information in the commissioner's 445  
possession, that a local authority required to file a report 446  
under division (B) (1) of this section has failed to do so, the 447  
commissioner shall do the following, as applicable: 448

(1) If the local authority is a municipal corporation with 449  
a population of one thousand or more, cease providing for 450  
payments to the municipal corporation under section 5747.50 of 451  
the Revised Code beginning with the next required payment and 452  
until such time as the report is received by the commissioner; 453

(2) If the local authority is a township or qualifying 454  
village, reduce the supplemental payments to the appropriate 455

county undivided local government fund under section 5747.503 of 456  
the Revised Code by an amount equal to the amount of such 457  
payments the local authority would otherwise receive under that 458  
section, beginning with the next required payment and until such 459  
time as the report is received by the commissioner; 460

(3) For any local authority, reduce payments to the 461  
appropriate county undivided local government fund under 462  
division (B) of section 5747.50 of the Revised Code by an amount 463  
equal to the amount of such payments the local authority would 464  
otherwise receive under section 5747.51 or 5747.53 of the 465  
Revised Code, beginning with the next required payment and until 466  
such time as the report is received by the commissioner; 467

(4) For any local authority, notify the county auditor and 468  
county treasurer that such payments are to cease until the 469  
commissioner notifies the auditor and treasurer under division 470  
(E) of this section that the payments are to resume. 471

(E) The commissioner shall notify the county auditor and 472  
county treasurer on or before the day the commissioner first 473  
reduces a county undivided local government fund payment to that 474  
county under division (C) of this section. The notice shall 475  
include the full amount of the reduction, a list of the local 476  
authorities to which the reduction applies, and the amount of 477  
reduction attributed to each such local authority. The 478  
commissioner shall send an updated notice to the county auditor 479  
and county treasurer any time the amount the reduction 480  
attributed to any local authority changes. 481

A county treasurer that receives a notice from the 482  
commissioner under this division or division (B) (3) (a) or (D) (4) 483  
of this section shall reduce, cease, or resume payments from the 484  
undivided local government fund to the local authority that is 485

the subject of the notice as specified by the commissioner in 486  
the notice. Unless otherwise specified in the notice, the 487  
payments shall be reduced, ceased, or resumed beginning with the 488  
next required payment. 489

(F) There is hereby created in the state treasury the Ohio 490  
highway and transportation safety fund. On or before the tenth 491  
day of each month, the commissioner shall deposit in the fund an 492  
amount equal to the total amount by which payments to local 493  
authorities were reduced or ceased under division (C) or (D) of 494  
this section minus the total amount of payments made under 495  
division (C) (4) of this section. The amount deposited with 496  
respect to a local authority shall be credited to an account to 497  
be created in the fund for the transportation district in which 498  
that local authority is located. If the local authority is 499  
located within more than one transportation district, the amount 500  
credited to the account of each such transportation district 501  
shall be prorated on the basis of the number of centerline miles 502  
of public roads and highways in both the local authority and the 503  
respective districts. Amounts credited to a transportation 504  
district's account shall be used by the department of 505  
transportation and the district deputy director exclusively to 506  
enhance public safety on public roads and highways within that 507  
transportation district. 508

**Sec. 5747.504.** (A) As used in this section: 509

(1) "Abortion adjustment" means the sum of the following: 510

(a) The lesser of the amounts reported by the local 511  
authority under divisions (A) and (D) of section 305.44 of the 512  
Revised Code if the local authority is a county, or divisions 513  
(A) and (D) of section 701.11 of the Revised Code if the local 514  
authority is a municipal corporation; 515

(b) If positive, the difference obtained by subtracting 516  
the following amounts: 517

(i) If the local authority is a municipal corporation, the 518  
amount reported under division (A) of section 701.11 of the 519  
Revised Code minus the amount reported under division (D) of 520  
that section; 521

(ii) If the local authority is a county, the amount 522  
reported under division (A) of section 305.44 of the Revised 523  
Code minus the amount reported under division (D) of that 524  
section. 525

(c) The residual abortion adjustment computed for the 526  
local authority under division (B)(2) of this section. 527

(2) "Local authority" means a county or municipal 528  
corporation. 529

(3) "Residual abortion adjustment" means the most recent 530  
abortion adjustment computed for a local authority under 531  
division (B)(1) of this section minus the amount the local 532  
authority's LGF payments were reduced that month under division 533  
(C) of this section. Reductions under division (D) of this 534  
section, due to a local authority's failure to file a report 535  
required by section 305.44 or 701.11 of the Revised Code or 536  
filing a report with inaccurate information, do not decrease the 537  
residual abortion adjustment. 538

(4) "Local government fund payments" or "LGF payments" 539  
means the payments a local authority would receive under 540  
sections 5747.503, 5747.51, and 5747.53, and division (C) of 541  
section 5747.50 of the Revised Code, as applicable, if not for 542  
the reductions required by this section. 543

(5) "Qualifying village" has the same meaning as in 544

section 5747.503 of the Revised Code. 545

(B) (1) On or before the tenth day of each month that 546  
begins after the effective date of this section, the tax 547  
commissioner shall compute an abortion adjustment for each local 548  
authority that submits a report under section 305.44 or 701.11 549  
of the Revised Code, or for which a positive residual abortion 550  
adjustment is computed under division (B) (2) of this section. 551  
Except as provided in section 5747.505 of the Revised Code, the 552  
commissioner shall subtract the abortion adjustment from the 553  
local authority's next LGF payment as described in division (C) 554  
of this section. 555

(2) On or before the tenth day of each month, starting 556  
with the second month that begins after the effective date of 557  
this section, the commissioner shall compute a residual abortion 558  
adjustment for each local authority whose abortion adjustment 559  
for the preceding month exceeds the amount by which the local 560  
authority's LGF payments were reduced for that month under 561  
division (C) of this section. 562

(C) (1) If the local authority is a municipal corporation 563  
with a population of one thousand or more, the commissioner 564  
shall first reduce payments to the municipal corporation under 565  
division (C) of section 5747.50 of the Revised Code by the 566  
lesser of the abortion adjustment, or the amount the municipal 567  
corporation would otherwise receive under that division. If the 568  
abortion adjustment exceeds the amount of money the municipal 569  
corporation would otherwise receive under division (C) of 570  
section 5747.50 of the Revised Code, the commissioner also shall 571  
reduce payments to the appropriate county undivided local 572  
government fund under division (B) of section 5747.50 of the 573  
Revised Code by the lesser of the excess abortion adjustment or 574

the payment the municipal corporation would otherwise receive 575  
from the fund under section 5747.51 or 5747.53 of the Revised 576  
Code. 577

(2) If the local authority is a qualifying village, the 578  
commissioner shall first reduce supplemental payments to the 579  
appropriate county undivided local government fund under section 580  
5747.503 of the Revised Code by the lesser of the abortion 581  
adjustment, or the amount of money the qualifying village would 582  
otherwise receive under that section. If the abortion adjustment 583  
exceeds the amount of money the qualifying village would 584  
otherwise receive under section 5747.503 of the Revised Code, 585  
the commissioner also shall reduce payments to the appropriate 586  
county undivided local government fund under division (B) of 587  
section 5747.50 of the Revised Code by the lesser of the excess 588  
abortion adjustment or the payment the qualifying village would 589  
otherwise receive from the fund under section 5747.51 or 5747.53 590  
of the Revised Code. 591

(3) If the local authority is a county, the commissioner 592  
shall reduce payments to the appropriate county undivided local 593  
government fund under division (B) of section 5747.50 of the 594  
Revised Code by the lesser of the abortion adjustment, or the 595  
amount of the payment the county would otherwise receive from 596  
the fund under section 5747.51 or 5747.53 of the Revised Code. 597

(D) Upon discovery, based on information in the 598  
commissioner's possession, that a local authority required to 599  
file a report under section 305.44 or 701.11 of the Revised Code 600  
has failed to do so or has filed a report with inaccurate 601  
information, the commissioner shall do the following, as 602  
applicable: 603

(1) If the local authority is a municipal corporation that 604

has a population of one thousand or more, cease providing for 605  
payments to the municipal corporation under division (C) of 606  
section 5747.50 of the Revised Code beginning with the next 607  
required payment and until such time as an original or corrected 608  
report is received by the commissioner; 609

(2) If the local authority is a qualifying village, reduce 610  
the supplemental payments to the appropriate county undivided 611  
local government fund under section 5747.503 of the Revised Code 612  
by the amount of such payments the qualifying village would 613  
otherwise receive under that section, beginning with the next 614  
required payment and until such time as an original or corrected 615  
report is received by the commissioner; 616

(3) For any local authority, reduce payments to the 617  
appropriate county undivided local government fund under 618  
division (B) of section 5747.50 of the Revised Code by the 619  
amount of such payments the local authority would otherwise 620  
receive under section 5747.51 or 5747.53 of the Revised Code, 621  
beginning with the next required payment and until such time as 622  
an original or corrected report is received by the commissioner. 623

(E) The commissioner shall notify the county auditor and 624  
county treasurer on or before the day the commissioner first 625  
reduces a county undivided local government fund payment to that 626  
county under division (C) or (D) of this section. The notice 627  
shall include the full amount of the reduction, a list of the 628  
local authorities to which the reduction applies, and the amount 629  
of reduction attributed to each such local authority. The 630  
commissioner shall send an updated notice to the county auditor 631  
and county treasurer any time the amount the reduction 632  
attributed to any local authority changes. 633

A county treasurer that receives a notice from the 634

commissioner under this division shall reduce, cease, or resume 635  
payments from the undivided local government fund to the local 636  
authority that is the subject of the notice as specified by the 637  
commissioner in the notice. Unless otherwise specified in the 638  
notice, the payments shall be reduced, ceased, or resumed 639  
beginning with the next required payment. 640

(F) On or before the tenth day of each month, the 641  
commissioner shall transfer from the local government fund to 642  
the abortion adjustment fund the sum of the payments withheld 643  
that month under divisions (C) and (D) of this section. 644

**Sec. 5747.505.** As used in this section, "local government 645  
fund payments" has the same meaning as in section 5747.504 of 646  
the Revised Code. 647

If a municipal corporation or county is subject to more 648  
than one reduction required by sections 5747.502 and 5747.504 of 649  
the Revised Code for the same month, the tax commissioner shall 650  
proceed in the following order, to the extent the reductions do 651  
not exceed the amount of local government fund payments the 652  
municipal corporation or county would otherwise receive: 653

(A) Apply any reduction required under division (D) of 654  
section 5747.504 of the Revised Code and transfer the amount of 655  
payments withheld to the abortion adjustment fund under division 656  
(F) of that section; 657

(B) Apply any reduction required under division (C) of 658  
section 5747.504 of the Revised Code and deposit the amount of 659  
payments withheld to the abortion adjustment fund under division 660  
(F) of that section; 661

(C) Apply any reduction required under division (D) of 662  
section 5747.502 of the Revised Code and deposit the amount of 663

payments withheld to appropriate account of the Ohio highway and 664  
transportation safety fund under division (F) of that section; 665

(D) Apply any reduction required under division (C) of 666  
section 5747.502 of the Revised Code and deposit the amount of 667  
payments withheld to the municipal corporation or county, as 668  
required by division (C) (4) of section 5747.502 of the Revised 669  
Code, and to the appropriate account of the Ohio highway and 670  
transportation safety fund under division (F) of that section. 671

**Sec. 5747.51.** (A) On or before the twenty-fifth day of 672  
July of each year, the tax commissioner shall make and certify 673  
to the county auditor of each county an estimate of the amount 674  
of the local government fund to be allocated to the undivided 675  
local government fund of each county for the ensuing calendar 676  
year, adjusting the total as required to account for 677  
subdivisions receiving local government funds under section 678  
5747.502 of the Revised Code. 679

(B) At each annual regular session of the county budget 680  
commission convened pursuant to section 5705.27 of the Revised 681  
Code, each auditor shall present to the commission the 682  
certificate of the commissioner, the annual tax budget and 683  
estimates, and the records showing the action of the commission 684  
in its last preceding regular session. The commission, after 685  
extending to the representatives of each subdivision an 686  
opportunity to be heard, under oath administered by any member 687  
of the commission, and considering all the facts and information 688  
presented to it by the auditor, shall determine the amount of 689  
the undivided local government fund needed by and to be 690  
apportioned to each subdivision for current operating expenses, 691  
as shown in the tax budget of the subdivision. This 692  
determination shall be made pursuant to divisions (C) to (I) of 693

this section, unless the commission has provided for a formula 694  
pursuant to section 5747.53 of the Revised Code. The 695  
commissioner shall reduce the amount of funds from the undivided 696  
local government fund to a subdivision required to receive 697  
reduced funds under section 5747.502 or 5747.504 of the Revised 698  
Code. 699

Nothing in this section prevents the budget commission, 700  
for the purpose of apportioning the undivided local government 701  
fund, from inquiring into the claimed needs of any subdivision 702  
as stated in its tax budget, or from adjusting claimed needs to 703  
reflect actual needs. For the purposes of this section, "current 704  
operating expenses" means the lawful expenditures of a 705  
subdivision, except those for permanent improvements and except 706  
payments for interest, sinking fund, and retirement of bonds, 707  
notes, and certificates of indebtedness of the subdivision. 708

(C) The commission shall determine the combined total of 709  
the estimated expenditures, including transfers, from the 710  
general fund and any special funds other than special funds 711  
established for road and bridge; street construction, 712  
maintenance, and repair; state highway improvement; and gas, 713  
water, sewer, and electric public utilities operated by a 714  
subdivision, as shown in the subdivision's tax budget for the 715  
ensuing calendar year. 716

(D) From the combined total of expenditures calculated 717  
pursuant to division (C) of this section, the commission shall 718  
deduct the following expenditures, if included in these funds in 719  
the tax budget: 720

(1) Expenditures for permanent improvements as defined in 721  
division (E) of section 5705.01 of the Revised Code; 722

(2) In the case of counties and townships, transfers to	723
the road and bridge fund, and in the case of municipalities,	724
transfers to the street construction, maintenance, and repair	725
fund and the state highway improvement fund;	726
(3) Expenditures for the payment of debt charges;	727
(4) Expenditures for the payment of judgments.	728
(E) In addition to the deductions made pursuant to	729
division (D) of this section, revenues accruing to the general	730
fund and any special fund considered under division (C) of this	731
section from the following sources shall be deducted from the	732
combined total of expenditures calculated pursuant to division	733
(C) of this section:	734
(1) Taxes levied within the ten-mill limitation, as	735
defined in section 5705.02 of the Revised Code;	736
(2) The budget commission allocation of estimated county	737
public library fund revenues to be distributed pursuant to	738
section 5747.48 of the Revised Code;	739
(3) Estimated unencumbered balances as shown on the tax	740
budget as of the thirty-first day of December of the current	741
year in the general fund, but not any estimated balance in any	742
special fund considered in division (C) of this section;	743
(4) Revenue, including transfers, shown in the general	744
fund and any special funds other than special funds established	745
for road and bridge; street construction, maintenance, and	746
repair; state highway improvement; and gas, water, sewer, and	747
electric public utilities, from all other sources except those	748
that a subdivision receives from an additional tax or service	749
charge voted by its electorate or receives from special	750
assessment or revenue bond collection. For the purposes of this	751

division, where the charter of a municipal corporation prohibits 752  
the levy of an income tax, an income tax levied by the 753  
legislative authority of such municipal corporation pursuant to 754  
an amendment of the charter of that municipal corporation to 755  
authorize such a levy represents an additional tax voted by the 756  
electorate of that municipal corporation. For the purposes of 757  
this division, any measure adopted by a board of county 758  
commissioners pursuant to section 322.02, 4504.02, or 5739.021 759  
of the Revised Code, including those measures upheld by the 760  
electorate in a referendum conducted pursuant to section 761  
322.021, 4504.021, or 5739.022 of the Revised Code, shall not be 762  
considered an additional tax voted by the electorate. 763

Subject to division (F) of section 5705.29 of the Revised 764  
Code, money in a reserve balance account established by a 765  
county, township, or municipal corporation under section 5705.13 766  
of the Revised Code shall not be considered an unencumbered 767  
balance or revenue under division (E) (3) or (4) of this section. 768  
Money in a reserve balance account established by a township 769  
under section 5705.132 of the Revised Code shall not be 770  
considered an unencumbered balance or revenue under division (E) 771  
(3) or (4) of this section. 772

If a county, township, or municipal corporation has 773  
created and maintains a nonexpendable trust fund under section 774  
5705.131 of the Revised Code, the principal of the fund, and any 775  
additions to the principal arising from sources other than the 776  
reinvestment of investment earnings arising from such a fund, 777  
shall not be considered an unencumbered balance or revenue under 778  
division (E) (3) or (4) of this section. Only investment earnings 779  
arising from investment of the principal or investment of such 780  
additions to principal may be considered an unencumbered balance 781  
or revenue under those divisions. 782

(F) The total expenditures calculated pursuant to division 783  
(C) of this section, less the deductions authorized in divisions 784  
(D) and (E) of this section, shall be known as the "relative 785  
need" of the subdivision, for the purposes of this section. 786

(G) The budget commission shall total the relative need of 787  
all participating subdivisions in the county, and shall compute 788  
a relative need factor by dividing the total estimate of the 789  
undivided local government fund by the total relative need of 790  
all participating subdivisions. 791

(H) The relative need of each subdivision shall be 792  
multiplied by the relative need factor to determine the 793  
proportionate share of the subdivision in the undivided local 794  
government fund of the county; provided, that the maximum 795  
proportionate share of a county shall not exceed the following 796  
maximum percentages of the total estimate of the undivided local 797  
government fund governed by the relationship of the percentage 798  
of the population of the county that resides within municipal 799  
corporations within the county to the total population of the 800  
county as reported in the reports on population in Ohio by the 801  
department of development as of the twentieth day of July of the 802  
year in which the tax budget is filed with the budget 803  
commission: 804

805

1

2

A	Percentage of municipal population within the county:	Percentage share of the county shall not exceed:
---	---	--

B	Less than forty-one per cent	Sixty per cent
---	------------------------------	----------------

C Forty-one per cent or more but less than eighty-one per cent Fifty per cent

D Eighty-one per cent or more Thirty per cent

Where the proportionate share of the county exceeds the limitations established in this division, the budget commission shall adjust the proportionate shares determined pursuant to this division so that the proportionate share of the county does not exceed these limitations, and it shall increase the proportionate shares of all other subdivisions on a pro rata basis. In counties having a population of less than one hundred thousand, not less than ten per cent shall be distributed to the townships therein.

(I) The proportionate share of each subdivision in the undivided local government fund determined pursuant to division (H) of this section for any calendar year shall not be less than the product of the average of the percentages of the undivided local government fund of the county as apportioned to that subdivision for the calendar years 1968, 1969, and 1970, multiplied by the total amount of the undivided local government fund of the county apportioned pursuant to former section 5739.23 of the Revised Code for the calendar year 1970. For the purposes of this division, the total apportioned amount for the calendar year 1970 shall be the amount actually allocated to the county in 1970 from the state collected intangible tax as levied by section 5707.03 of the Revised Code and distributed pursuant to section 5725.24 of the Revised Code, plus the amount received by the county in the calendar year 1970 pursuant to division (B) (1) of former section 5739.21 of the Revised Code, and distributed pursuant to former section 5739.22 of the Revised

Code. If the total amount of the undivided local government fund 832  
for any calendar year is less than the amount of the undivided 833  
local government fund apportioned pursuant to former section 834  
5739.23 of the Revised Code for the calendar year 1970, the 835  
minimum amount guaranteed to each subdivision for that calendar 836  
year pursuant to this division shall be reduced on a basis 837  
proportionate to the amount by which the amount of the undivided 838  
local government fund for that calendar year is less than the 839  
amount of the undivided local government fund apportioned for 840  
the calendar year 1970. 841

(J) On the basis of such apportionment, the county auditor 842  
shall compute the percentage share of each such subdivision in 843  
the undivided local government fund and shall at the same time 844  
certify to the tax commissioner the percentage share of the 845  
county as a subdivision. No payment shall be made from the 846  
undivided local government fund, except in accordance with such 847  
percentage shares. 848

Within ten days after the budget commission has made its 849  
apportionment, whether conducted pursuant to section 5747.51 or 850  
5747.53 of the Revised Code, the auditor shall publish a list of 851  
the subdivisions and the amount each is to receive from the 852  
undivided local government fund and the percentage share of each 853  
subdivision, in a newspaper or newspapers of countywide 854  
circulation, and send a copy of such allocation to the tax 855  
commissioner. 856

The county auditor shall also send a copy of such 857  
allocation by ordinary or electronic mail to the fiscal officer 858  
of each subdivision entitled to participate in the allocation of 859  
the undivided local government fund of the county. This copy 860  
shall constitute the official notice of the commission action 861

referred to in section 5705.37 of the Revised Code. 862

All money received into the treasury of a subdivision from 863  
the undivided local government fund in a county treasury shall 864  
be paid into the general fund and used for the current operating 865  
expenses of the subdivision. 866

If a municipal corporation maintains a municipal 867  
university, such municipal university, when the board of 868  
trustees so requests the legislative authority of the municipal 869  
corporation, shall participate in the money apportioned to such 870  
municipal corporation from the total local government fund, 871  
however created and constituted, in such amount as requested by 872  
the board of trustees, provided such sum does not exceed nine 873  
per cent of the total amount paid to the municipal corporation. 874

If any public official fails to maintain the records 875  
required by sections 5747.50 to 5747.55 of the Revised Code or 876  
by the rules issued by the tax commissioner, the auditor of 877  
state, or the treasurer of state pursuant to such sections, or 878  
fails to comply with any law relating to the enforcement of such 879  
sections, the local government fund money allocated to the 880  
county may be withheld until such time as the public official 881  
has complied with such sections or such law or the rules issued 882  
pursuant thereto. 883

**Sec. 5747.53.** (A) As used in this section: 884

(1) "City, located wholly or partially in the county, with 885  
the greatest population" means the city, located wholly or 886  
partially in the county, with the greatest population residing 887  
in the county; however, if the county budget commission on or 888  
before January 1, 1998, adopted an alternative method of 889  
apportionment that was approved by the legislative authority of 890

the city, located partially in the county, with the greatest 891  
population but not the greatest population residing in the 892  
county, "city, located wholly or partially in the county, with 893  
the greatest population" means the city, located wholly or 894  
partially in the county, with the greatest population whether 895  
residing in the county or not, if this alternative meaning is 896  
adopted by action of the board of county commissioners and a 897  
majority of the boards of township trustees and legislative 898  
authorities of municipal corporations located wholly or 899  
partially in the county. 900

(2) "Participating political subdivision" means a 901  
municipal corporation or township that satisfies all of the 902  
following: 903

(a) It is located wholly or partially in the county. 904

(b) It is not the city, located wholly or partially in the 905  
county, with the greatest population. 906

(c) Undivided local government fund moneys are apportioned 907  
to it under the county's alternative method or formula of 908  
apportionment in the current calendar year. 909

(B) In lieu of the method of apportionment of the 910  
undivided local government fund of the county provided by 911  
section 5747.51 of the Revised Code, the county budget 912  
commission may provide for the apportionment of the fund under 913  
an alternative method or on a formula basis as authorized by 914  
this section. The commissioner shall reduce the amount of funds 915  
from the undivided local government fund to a subdivision 916  
required to receive reduced funds under section 5747.502 or 917  
5747.504 of the Revised Code. 918

Except as otherwise provided in division (C) of this 919

section, the alternative method of apportionment shall have 920  
first been approved by all of the following governmental units: 921  
the board of county commissioners; the legislative authority of 922  
the city, located wholly or partially in the county, with the 923  
greatest population; and a majority of the boards of township 924  
trustees and legislative authorities of municipal corporations, 925  
located wholly or partially in the county, excluding the 926  
legislative authority of the city, located wholly or partially 927  
in the county, with the greatest population. In granting or 928  
denying approval for an alternative method of apportionment, the 929  
board of county commissioners, boards of township trustees, and 930  
legislative authorities of municipal corporations shall act by 931  
motion. A motion to approve shall be passed upon a majority vote 932  
of the members of a board of county commissioners, board of 933  
township trustees, or legislative authority of a municipal 934  
corporation, shall take effect immediately, and need not be 935  
published. 936

Any alternative method of apportionment adopted and 937  
approved under this division shall be reviewed by the county 938  
budget commission at a public hearing held at least once in the 939  
year following ~~the effective date of this amendment~~ October 3, 940  
2023, and in every fifth year thereafter. The county budget 941  
commission shall provide reasonable advance notice of the 942  
hearing to all political subdivisions eligible to participate in 943  
the fund and shall take public testimony from any such political 944  
subdivision that wishes to testify. 945

Any alternative method of apportionment adopted and 946  
approved under this division may be revised, amended, or 947  
repealed in the same manner as it may be adopted and approved. 948  
If an alternative method of apportionment adopted and approved 949  
under this division is repealed, the undivided local government 950

fund of the county shall be apportioned among the subdivisions 951  
eligible to participate in the fund, commencing in the ensuing 952  
calendar year, under the apportionment provided in section 953  
5747.52 of the Revised Code, unless the repeal occurs by 954  
operation of division (C) of this section or a new method for 955  
apportionment of the fund is provided in the action of repeal. 956

(C) This division applies only in counties in which the 957  
city, located wholly or partially in the county, with the 958  
greatest population has a population of twenty thousand or less 959  
and a population that is less than fifteen per cent of the total 960  
population of the county. In such a county, the legislative 961  
authorities or boards of township trustees of two or more 962  
participating political subdivisions, which together have a 963  
population residing in the county that is a majority of the 964  
total population of the county, each may adopt a resolution to 965  
exclude the approval otherwise required of the legislative 966  
authority of the city, located wholly or partially in the 967  
county, with the greatest population. All of the resolutions to 968  
exclude that approval shall be adopted not later than the first 969  
Monday of August of the year preceding the calendar year in 970  
which distributions are to be made under an alternative method 971  
of apportionment. 972

A motion granting or denying approval of an alternative 973  
method of apportionment under this division shall be adopted by 974  
a majority vote of the members of the board of county 975  
commissioners and by a majority vote of a majority of the boards 976  
of township trustees and legislative authorities of the 977  
municipal corporations located wholly or partially in the 978  
county, other than the city, located wholly or partially in the 979  
county, with the greatest population, shall take effect 980  
immediately, and need not be published. The alternative method 981

of apportionment under this division shall be adopted and 982  
approved annually, not later than the first Monday of August of 983  
the year preceding the calendar year in which distributions are 984  
to be made under it. A motion granting approval of an 985  
alternative method of apportionment under this division repeals 986  
any existing alternative method of apportionment, effective with 987  
distributions to be made from the fund in the ensuing calendar 988  
year. An alternative method of apportionment under this division 989  
shall not be revised or amended after the first Monday of August 990  
of the year preceding the calendar year in which distributions 991  
are to be made under it. 992

(D) In determining an alternative method of apportionment 993  
authorized by this section, the county budget commission may 994  
include in the method any factor considered to be appropriate 995  
and reliable, in the sole discretion of the county budget 996  
commission. 997

(E) The limitations set forth in section 5747.51 of the 998  
Revised Code, stating the maximum amount that the county may 999  
receive from the undivided local government fund and the minimum 1000  
amount the townships in counties having a population of less 1001  
than one hundred thousand may receive from the fund, are 1002  
applicable to any alternative method of apportionment authorized 1003  
under this section. 1004

(F) On the basis of any alternative method of 1005  
apportionment adopted and approved as authorized by this 1006  
section, as certified by the auditor to the county treasurer, 1007  
the county treasurer shall make distribution of the money in the 1008  
undivided local government fund to each subdivision eligible to 1009  
participate in the fund, and the auditor, when the amount of 1010  
those shares is in the custody of the treasurer in the amounts 1011

so computed to be due the respective subdivisions, shall at the 1012  
same time certify to the tax commissioner the percentage share 1013  
of the county as a subdivision. All money received into the 1014  
treasury of a subdivision from the undivided local government 1015  
fund in a county treasury shall be paid into the general fund 1016  
and used for the current operating expenses of the subdivision. 1017  
If a municipal corporation maintains a municipal university, the 1018  
university, when the board of trustees so requests the 1019  
legislative authority of the municipal corporation, shall 1020  
participate in the money apportioned to the municipal 1021  
corporation from the total local government fund, however 1022  
created and constituted, in the amount requested by the board of 1023  
trustees, provided that amount does not exceed nine per cent of 1024  
the total amount paid to the municipal corporation. 1025

(G) The actions of the county budget commission taken 1026  
pursuant to this section are final and may not be appealed to 1027  
the board of tax appeals, except on the issues of abuse of 1028  
discretion and failure to comply with the formula. 1029

**Section 2.** That existing sections 5747.50, 5747.502, 1030  
5747.51, and 5747.53 of the Revised Code are hereby repealed. 1031

**Section 3.** Section 5747.53 of the Revised Code is 1032  
presented in this act as a composite of the section as amended 1033  
by H.B. 33 of the 135th General Assembly and H.B. 62 of the 1034  
133rd General Assembly. The General Assembly, applying the 1035  
principle stated in division (B) of section 1.52 of the Revised 1036  
Code that amendments are to be harmonized if reasonably capable 1037  
of simultaneous operation, finds that the composite is the 1038  
resulting version of the section in effect prior to the 1039  
effective date of the section as presented in this act. 1040