

_____ moved to amend as follows:

In line 1 of the title, delete the first "section" and insert "sections"; after "5705.31" insert "and 5705.313"; delete the second "section" and insert "sections"	1 2 3
In line 2 of the title, after "5705.316" insert "and 5705.317"	4
In line 4 of the title, after "update" insert ", to allow a reduction of inside millage to accompany a municipal income tax levy, and to require county budget commission approval of inside millage reductions to accompany a county sales tax levy"	5 6 7 8
In line 5, delete the first "section" and insert "sections"; after "5705.31" insert "and 5705.313"; delete the second "section" and insert "sections"	9 10 11
In line 6, after "5705.316" insert "and 5705.317"	12
After line 84, insert:	13
"Sec. 5705.313. (A) (1) Whenever a board of county commissioners adopts a resolution pursuant to section 5739.021 or 5739.026 of the Revised Code to levy or increase the rate of	14 15 16



a sales tax, the board may adopt an accompanying resolution 17
reducing the rate of any property tax the county currently is 18
levying for current expenses within the ten-mill limitation or 19
amending a previously adopted accompanying resolution increasing 20
the amount of an existing reduction made under this division. 21

(2) At any time after a board of county commissioners has 22
adopted a resolution pursuant to section 5739.021 or 5739.026 of 23
the Revised Code to levy or increase the rate of the sales tax, 24
the board may adopt another resolution reducing the rate of any 25
property tax the county currently is levying for current 26
expenses within the ten-mill limitation or amending a previously 27
adopted accompanying resolution increasing the amount of an 28
existing reduction made under this division. This resolution may 29
be adopted at any time during which the county is levying the 30
sales tax under section 5739.021 or 5739.026 of the Revised 31
Code. 32

The rate reduction under division (A)(1) or (2) of this 33
section may be any amount, provided it does not reduce the 34
annual property tax revenue for current expenses within the ten- 35
mill limitation by more than the amount of annual revenue the 36
commissioners estimate the sales tax levy to generate. The 37
resolution shall set forth the current millage rate for current 38
expenses of the county within the ten-mill limitation; the 39
number of such mills not currently levied under this division, 40
if any; the number of such mills currently levied that will not 41
be levied until a resolution is adopted under division (C) of 42
this section or the expiration of the specified number of years 43
the rate is not to be levied, and the tax year in which the rate 44
reduction shall first apply. The resolution may state that the 45
property tax rate reduction will be for a specified number of 46
years. A copy of the resolution shall be certified to the county 47

auditor. 48

(B) Notwithstanding any other provision of law, whenever a 49
board of county commissioners adopts a resolution under division 50
(A) of this section, no other taxing unit may levy any portion 51
of the rate the county does not levy until the expiration of the 52
specified number of years that such portion of the rate 53
reduction is in effect as set forth in the resolution, except as 54
may be required by the county budget commission pursuant to 55
division (D) of section 5705.31 of the Revised Code to provide 56
for the levies required in division (B) of that section for debt 57
charges of a subdivision or taxing unit. 58

(C) At any time a rate reduction is in effect the board of 59
county commissioners may, by two-thirds vote of its members, 60
adopt a resolution increasing seeking approval from the county 61
budget commission to increase the rate of the levy by any amount 62
up to the rate at which it was levied prior to its rate 63
reduction under this section. ~~The board shall then immediately~~ 64
Upon adoption, a copy of the resolution shall be certified to 65
the commission which may, by majority vote, approve the 66
increased rate and certify its action to the county auditor. If 67
the commissioners increase the rate to the full rate at which it 68
was levied prior to its rate reduction under this section, this 69
section shall thereupon cease to apply to that county until 70
another resolution is adopted pursuant to division (A) (1) or (2) 71
of this section."

After line 164, insert: 73

"Sec. 5705.317. (A) The legislative authority of a 74
municipal corporation that levies or seeks to levy a tax on 75
income under Chapter 718. of the Revised Code may, by ordinance 76
or resolution, reduce the rate of one or more levies for current 77

<u>expenses levied by the municipal corporation within the ten-mill limitation by any amount which would reduce the annual revenue from those levies by up to the amount of annual revenue the legislative authority estimates the income tax to produce. The ordinance or resolution shall state the following:</u>	78
(1) <u>The rate, expressed in mills, of all levies for current expenses levied by the municipal corporation within the ten-mill limitation;</u>	83
(2) <u>The current number of mills reduced pursuant to this section;</u>	84
(3) <u>The amount of the reduction, expressed in mills;</u>	85
(4) <u>The tax year in which the reduction shall begin to apply;</u>	86
(5) <u>The number of years for which the reduction shall apply or that it shall apply for a continuing period of time.</u>	87
<u>An ordinance or resolution authorized by this section may accompany an ordinance or resolution to levy or increase the rate of a tax under Chapter 718. of the Revised Code. Upon adoption, a copy of the ordinance or resolution shall be certified to the county auditor.</u>	91
(B) <u>Notwithstanding any other section of the Revised Code to the contrary, no other taxing unit may levy any portion of the mills reduced pursuant to this section and a county budget commission shall not reallocate mills reduced pursuant to this section to any other taxing unit, except as may be required by division (D) of section 5705.31 of the Revised Code.</u>	93
(C) <u>A legislative authority may, by ordinance or resolution approved by a vote of two-thirds of all of its</u>	99
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members, seek approval from the county budget commission to 106
increase the rate of a levy reduced under this section by any 107
amount up to the rate at which it was levied prior to the 108
operation of this section. Upon adoption, a copy of the 109
ordinance or resolution shall be certified to the commission 110
which may, by majority vote, approve the increased rate and 111
certify the same to the county auditor." 112

In line 165, delete "section" and insert "sections"; after "5705.31" 113
insert "and 5705.313" 114

In line 166, delete "is" and insert "are" 115

The motion was _____ agreed to.

SYNOPSIS

116

Municipal income tax offset 117

R.C. 5705.317 118

Authorizes a municipal corporation, to reduce the rate of 119
inside millage levies to account for revenue from a new or 120
increased municipal income tax. 121

County budget commission approval 122

R.C. 5705.313 and 5705.317 123

Requires a municipal corporation seeking to increase a 124
rate reduced under the amendment, or a county seeking to 125
increase an inside millage rate reduced pursuant to a sales tax 126
increase under continuing law, to have the increase approved by 127
the county budget commission before it can take effect. 128