

_____ moved to amend as follows:

In line 1 of the title, delete the second "section" and insert "sections" 1
2

In line 2 of the title, after "5705.316" insert "and 5705.318" 3

In line 4 of the title, after "update" insert "and to allow a 4
reduction of inside millage to accompany a school district income tax 5
levy" 6

In line 5, delete the second "section" and insert "sections" 7

In line 6, after "5705.316" insert "and 5705.318" 8

After line 164, insert: 9

"Sec. 5705.318. (A) As used in this section, "school 10
district income tax" has the same meaning as in section 5748.01 11
of the Revised Code. 12

(B) The board of education of a school district that 13
levies or seeks to levy a school district income tax may, by 14
resolution, reduce the rate of one or more levies for current 15
expenses levied by the school district within the ten-mill 16



limitation by any amount which would reduce the annual revenue 17
from those levies by up to the amount of annual revenue the 18
board estimates the income tax to produce. The resolution shall 19
state the following: 20

(1) The rate, expressed in mills, of all levies for 21
current expenses levied by the school district within the ten- 22
mill limitation; 23

(2) The current number of mills reduced pursuant to this 24
section; 25

(3) The amount of the reduction, expressed in mills; 26

(4) The tax year in which the reduction shall begin to 27
apply; 28

(5) The number of years for which the reduction shall 29
apply or that it shall apply for a continuing period of time. 30

A resolution authorized by this section may accompany a 31
resolution to levy or increase the rate of a school district 32
income tax under Chapter 5748. of the Revised Code. Upon 33
adoption, a copy of the resolution shall be certified to the 34
county auditor. 35

(C) Notwithstanding any other section of the Revised Code 36
to the contrary, no other taxing unit may levy any portion of 37
the mills reduced pursuant to this section and a county budget 38
commission shall not reallocate mills reduced pursuant to this 39
section to any other taxing unit, except as may be required by 40
division (D) of section 5705.31 of the Revised Code. 41

(D) A board of education may, by resolution approved by a 42
vote of two-thirds of all of its members, seek approval from the 43
county budget commission to increase the rate of a levy reduced 44

under this section by any amount up to the rate at which it was 45
levied prior to the operation of this section. Upon adoption, a 46
copy of the resolution shall be certified to the commission 47
which may, by majority vote, approve the increased rate and 48
certify the same to the county auditor." 49

The motion was _____ agreed to.

SYNOPSIS 50

School district income tax offset 51

R.C. 5705.318 52

Authorizes a school district to reduce the rate of inside 53
millage levies to account for revenue from a new or increased 54
school district income tax. 55

Requires a school district seeking to increase a rate so 56
reduced to have the increase approved by the county budget 57
commission before it can take effect. 58