

Sub. H. B. No. 96
As Passed by the Senate
TAXCD107

_____ moved to amend as follows:

Strike through lines 24353 through 24355	1
In line 24356, strike through "in 1985 or thereafter under"	2
In line 24357, strike through "section"; strike through "5705.213,	3
5705.219, or 5748.09 of the Revised"	4
Strike through line 24358	5
After line 24387, insert:	6
"(4) If a school district is affected by division (E) (2) or (3) of	7
this section for either class of property, and additional current expense	8
taxes are levied or are included in the definition of taxes charged and	9
payable, then, for the first tax year those taxes are levied or included,	10
the reduction computed under division (D) of this section for that	11
district shall be computed as though the sums of current expenses taxes	12
levied for the district and charged against that class in the preceding	13
tax year were equivalent to two per cent or two-tenths of one per cent,	14
respectively, of the taxable value of all real property in that class."	15

The motion was _____ agreed to.

Legislative Service Commission



<u>SYNOPSIS</u>	16
20-mill floor property tax limit	17
R.C. 319.301(E) (1)	18
Modifies a provision, added by the Senate, that requires	19
emergency and substitute tax levies be included in the	20
calculation of a school district's 20-mill floor or a joint	21
vocational school district's 2-mill floor for property tax	22
purposes to also include growth levies, conversion levies, and	23
the property tax portion of combined income tax sum levies.	24
Application of 20-mill floor to additional floor millage	25
R.C. 319.301(E) (4)	26
Clarifies that, when a school district on the 20-mill	27
floor levies additional current expense millage or additional	28
millage is otherwise added to the floor (as proposed by the	29
bill), then, for the first tax year it is levied or added, the	30
tax reduction factor must be computed as though the new millage	31
is added to the millage floor, i.e., 20 mills.	32