

Sub. H. B. No. 96
As Passed by the Senate
TAXCD91

_____ moved to amend as follows:

In line 128475, after the period insert "The prosecuting attorney
may recuse the prosecuting attorney, in which case a member of the board
of county commissioners selected by the board of county commissioners
shall serve in lieu of the prosecuting attorney."

In line 128491, after "attorney" insert "or commissioner as
applicable"

In line 128536, after "attorney" insert "or commissioner as
applicable"

In line 128890, after "5705.316." insert "(A)"

In line 128894, after the underlined period insert "A district that
has designated funds for permanent improvements as provided in division
(B) of this section shall, at the same time, certify to each such county
auditor an accounting of the amount of such designation, the amount spent
towards permanent improvements, and the amount remaining of the
designation."

In line 128895, delete "The" and insert "(B) The"

In line 128900, delete "fifty" and insert "forty"

In line 128912, delete "If" and insert "(C) If"; delete "that" and
insert "the"

In line 128918, after "threshold" insert "multiplied by a percentage
as provided in the following table relative to the amount of the carry-
over balance:

	1	2
A	<u>Carry-over balance less than \$2 million</u>	<u>0%</u>
B	<u>Carry-over balance is \$2 million or more but</u> <u>less than \$4 million</u>	<u>25%</u>
C	<u>Carry-over balance is \$4 million or more but</u> <u>less than \$6 million</u>	<u>50%</u>
D	<u>Carry-over balance is \$6 million or more but</u> <u>less than \$10 million</u>	<u>75%</u>
E	<u>Carry-over balance \$10 million or more</u>	<u>100%</u>

"

Delete line 128924

In line 128925, delete "or a joint state school district." and
insert "(D)"

In line 128927, after the underlined period insert "This section
does not apply to any of the following:

(1) A school district with a current operating expenditure per
equivalent pupil that is less than eighty per cent of the state average,
as determined under section 3302.21 of the Revised Code, unless the

district's carry-over balance exceeds fifty per cent of the preceding 33
year's expenditures as otherwise determined under division (B) of this 34
section. 35

(2) An island school district. 36

(3) A joint state school district." 37

In line 157200, delete "fifty per cent" and insert "the applicable 38
percentage" 39

In line 157214, delete "an island school district" 40

In line 157215, delete "or a joint state" and insert "a"; after 41
"district" insert "to which section 5705.316 of the Revised Code does not 42
apply" 43

The motion was _____ agreed to.

SYNOPSIS 44

School district carry-over balance property tax reductions 45

R.C. 5705.316; Section 757.110 46

Modifies the 50% general fund carry-over balance threshold 47
triggering property tax reductions from the Senate-passed bill 48
as follows: 49

--Reduces the threshold at which the reductions start to 50
apply to a 40% carry-over balance. 51

--Excludes school districts with an expenditure per pupil 52
of less than 80% of the state average that retain the Senate's 53
increased 50% threshold from reduction. 54

--Reduces, in tiers, the amount by which tax collections 55
are reduced for districts with a carry-over balance of less than 56
\$10 million. 57

--Requires districts that designate an amount of carry- 58
over balance as for permanent improvements to annually certify 59
the amounts spent and remaining of such a designation to the 60
county auditor. 61

County budget commission membership 62

R.C. 5705.27 63

Allows the county prosecutor to recuse the county 64
prosecutor from the three-member county budget commission, to be 65
replaced by a county commissioner (selected by the board 66
itself). 67