

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 998

Representative Stephens

To make an appropriation to reimburse county 1
auditors for recent property tax changes. 2

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

Section 1. The Tax Commissioner shall reimburse county 3
auditors for the cost of implementing recent property tax 4
changes. An amount sufficient to make these reimbursements is 5
hereby appropriated in fiscal year 2027 from the General Revenue 6
Fund. 7

Section 2. Within the limits set forth in this act, the 8
Director of Budget and Management shall establish accounts 9
indicating the source and amount of funds for each appropriation 10
made in this act and shall determine the manner in which 11
appropriation accounts shall be maintained. Expenditures from 12
operating appropriations contained in this act shall be 13
accounted for as though made in, and are subject to all 14
applicable provisions of, H.B. 96 of the 136th General Assembly. 15