

**As Introduced**

**136th General Assembly  
Regular Session  
2025-2026**

**S. B. No. 376**

**Senator Cutrona**

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To amend sections 5747.50, 5747.502, 5747.51, and 1  
5747.53 and to enact sections 9.662, 743.80, 2  
5747.504, and 5747.505 of the Revised Code to 3  
create a process for withholding local 4  
government funds and state water and sewer 5  
assistance from municipal corporations that 6  
engage in certain water and sewer practices with 7  
respect to extraterritorial service. 8

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

**Section 1.** That sections 5747.50, 5747.502, 5747.51, and 9  
5747.53 be amended and sections 9.662, 743.80, 5747.504, and 10  
5747.505 of the Revised Code be enacted to read as follows: 11

**Sec. 9.662.** Upon receiving the copy of a declaratory 12  
judgment forwarded by the tax commissioner under division (B) of 13  
section 5747.504 of the Revised Code, the director of 14  
environmental protection, the director of the Ohio public works 15  
commission, the Ohio water development authority, and the 16  
director of development shall not award any loan, grant, or 17  
other form of financial assistance to the noncompliant municipal 18  
corporation identified in the certification for the purpose of 19  
improving that municipal corporation's water or sewerage system, 20  
except for awards of federal funds required by federal law or 21

guidelines to be awarded to the municipal corporation for that 22  
purpose. 23

Upon receiving the copy of a declaratory judgment 24  
forwarded by the tax commissioner under division (C)(1) of 25  
section 5747.504 of the Revised Code, the director of 26  
environmental protection, the director of the Ohio public works 27  
commission, the Ohio water development authority, and the 28  
director of development shall cease enforcing this prohibition 29  
against that municipal corporation. 30

**Sec. 743.80.** (A) As used in this section, "customer class" 31  
means ratepayers for property that is of the same use or nature, 32  
such as residential property or commercial property. 33

(B) Except as provided under division (G) of this section, 34  
a township or municipal corporation may file an action for 35  
declaratory judgment as provided in Chapter 2721. of the Revised 36  
Code to declare as a noncompliant municipal corporation a 37  
municipal corporation that provides water or sewer service to 38  
property located in that township or municipal corporation and 39  
to declare the township or municipal corporation filing the 40  
action, or any township or municipal corporation made a party to 41  
the action under this division, as an affected subdivision. The 42  
action shall be filed in the court of common pleas in any county 43  
that includes territory of the alleged noncompliant municipal 44  
corporation. The alleged noncompliant municipal corporation 45  
shall be made the defendant in the action. Upon the filing of 46  
such an action, each other township or municipal corporation 47  
with property that is provided water or sewer service from the 48  
defendant municipal corporation shall be served with a copy of 49  
the complaint and, upon filing a request with the court, shall 50  
be made a party to the action. 51

(C) The court shall issue a declaratory judgment declaring 52  
the defendant municipal corporation to be a noncompliant 53  
municipal corporation if the court determines that any other 54  
subdivision that is a party to the action establishes, by a 55  
preponderance of the evidence, that the defendant municipal 56  
corporation engages in either of the following practices: 57

(1) Charging a customer class for property located in the 58  
other subdivision higher rates for water or sewer services than 59  
for the same customer class for property located in the 60  
defendant municipal corporation, unless the defendant municipal 61  
corporation establishes, by a preponderance of the evidence, 62  
either of the following: 63

(a) Those higher rates are calculated pursuant to 64  
generally accepted industry practices consistent with the 65  
methodology in industry guidance applicable to municipal-owned 66  
sewer and water systems. 67

(b) Both (i) the higher rates for property located in the 68  
other subdivision do not exceed one hundred twenty-five per cent 69  
of the rates for the same customer class for property located in 70  
the defendant municipal corporation and (ii) the defendant 71  
municipal corporation, on the effective date of this section, 72  
provided water or sewer service to the property and charged that 73  
property not more than one hundred twenty-five per cent of the 74  
rates for the same customer class for property located in the 75  
defendant municipal corporation on that date. 76

(2) Requiring, as a condition of providing water or sewer 77  
services to property located within the subdivision, that the 78  
subdivision provide direct payments to the defendant municipal 79  
corporation, unless the defendant municipal corporation 80  
establishes, by a preponderance of the evidence, that those 81

direct payments are reasonably related to the cost of providing 82  
water or sewer services to property within the territory of that 83  
subdivision. 84

(D) If the court issues a declaratory judgment declaring a 85  
municipal corporation to be a noncompliant municipal 86  
corporation, the court shall also declare in that declaratory 87  
judgment which of the townships or municipal corporations that 88  
are a party to the action qualify as an affected subdivision. 89  
The court shall declare a township or municipal corporation to 90  
be an affected subdivision if the court finds that the township 91  
or municipal corporation is either required to make a direct 92  
payment described in division (C) (2) of this section or has 93  
property within its territory, the ratepayer for which is 94  
subject to the higher rates described in division (C) (1) of this 95  
section. Any party to the action that is not a prevailing party 96  
may appeal the action. 97

(E) Not later than one hundred eighty days after the date 98  
the time to appeal the declaratory judgment described in 99  
division (C) of this section has elapsed, any township or 100  
municipal corporation declared to be an affected subdivision in 101  
that declaratory judgment may certify a copy of the declaratory 102  
judgment to the tax commissioner, who shall proceed as provided 103  
in section 5747.504 of the Revised Code. 104

(F) A municipal corporation that a court has declared in a 105  
declaratory judgment issued under division (C) of this section 106  
to be a noncompliant municipal corporation may file an action 107  
for declaratory judgment as provided in Chapter 2721. of the 108  
Revised Code to declare that the municipal corporation no longer 109  
qualifies as a noncompliant municipal corporation in the same 110  
court of common pleas that issued the declaratory judgment 111

described in division (C) of this section. Upon the filing of 112  
such an action, each township or municipal corporation declared 113  
by the court under division (D) of this section to be an 114  
affected subdivision shall be made a defendant to the action. 115

The court shall issue a declaratory judgment declaring 116  
that the noncompliant municipal corporation no longer qualifies 117  
as a noncompliant municipal corporation if the municipal 118  
corporation establishes, by a preponderance of the evidence, 119  
that the municipal corporation does not engage in either of the 120  
practices described in divisions (C) (1) and (2) of this section 121  
in relation to each affected subdivision. 122

Any party to the action that is not a prevailing party may 123  
appeal the action. A declaratory judgment issued by a court 124  
under division (F) of this section shall supersede any prior 125  
declaratory judgment issued under division (C) of this section 126  
with respect to the noncompliant municipal corporation. If a 127  
court issues a declaratory judgment declaring that the municipal 128  
corporation no longer qualifies as a noncompliant municipal 129  
corporation, not later than one hundred eighty days after the 130  
date the time to appeal the declaratory judgment described in 131  
division (F) of this section has elapsed, the municipal 132  
corporation that filed the action may certify the declaratory 133  
judgment to the tax commissioner, who shall proceed as provided 134  
in section 5747.504 of the Revised Code. 135

(G) No action for declaratory judgment may be filed under 136  
division (B) of this section on the basis of either of the 137  
following: 138

(1) Water or sewer rates established or prescribed 139  
pursuant to a contract in effect on the effective date of this 140  
section between a municipal corporation supplying water or sewer 141

service and a county, township, or another municipal corporation 142  
within which is located property served by water or sewer 143  
service from that supplying municipal corporation; 144

(2) Any direct payment required from a township or 145  
municipal corporation to another municipal corporation as a 146  
condition of the other municipal corporation supplying water or 147  
sewer service to property located in that subdivision pursuant 148  
to a contract in effect on the effective date of this section. 149

**Sec. 5747.50.** (A) As used in this section: 150

(1) "County's proportionate share of the calendar year 151  
2007 LGF and LGRAF distributions" means the percentage computed 152  
for the county under division (B) (1) (a) of section 5747.501 of 153  
the Revised Code. 154

(2) "County's proportionate share of the total amount of 155  
the local government fund additional revenue formula" means each 156  
county's proportionate share of the state's population as 157  
determined for and certified to the county for distributions to 158  
be made during the current calendar year under division (B) (2) 159  
(a) of section 5747.501 of the Revised Code. If prior to the 160  
first day of January of the current calendar year the federal 161  
government has issued a revision to the population figures 162  
reflected in the estimate produced pursuant to division (B) (2) 163  
(a) of section 5747.501 of the Revised Code, such revised 164  
population figures shall be used for making the distributions 165  
during the current calendar year. 166

(3) "2007 LGF and LGRAF county distribution base available 167  
in that month" means the lesser of the amounts described in 168  
division (A) (3) (a) and (b) of this section, provided that the 169  
amount shall not be less than zero: 170

(a) The total amount available for distribution to	171
counties from the local government fund during the current	172
month.	173
(b) The total amount distributed to counties from the	174
local government fund and the local government revenue	175
assistance fund to counties in calendar year 2007 less the total	176
amount distributed to counties under division (B) (1) of this	177
section during previous months of the current calendar year.	178
(4) "Local government fund additional revenue distribution	179
base available during that month" means the total amount	180
available for distribution to counties during the month from the	181
local government fund, less any amounts to be distributed in	182
that month from the local government fund under division (B) (1)	183
of this section, provided that the local government fund	184
additional revenue distribution base available during that month	185
shall not be less than zero.	186
(5) "Total amount available for distribution to counties"	187
means the total amount available for distribution from the local	188
government fund during the current month less the total amount	189
available for distribution to municipal corporations during the	190
current month under division (C) of this section.	191
(B) On or before the tenth day of each month, the tax	192
commissioner shall provide for payment to each county an amount	193
equal to the sum of:	194
(1) The county's proportionate share of the calendar year	195
2007 LGF and LGRAF distributions multiplied by the 2007 LGF and	196
LGRAF county distribution base available in that month, provided	197
that if the 2007 LGF and LGRAF county distribution base	198
available in that month is zero, no payment shall be made under	199

division (B) (1) of this section for the month or the remainder	200
of the calendar year; and	201
(2) The county's proportionate share of the total amount	202
of the local government fund additional revenue formula	203
multiplied by the local government fund additional revenue	204
distribution base available during that month.	205
Money received into the treasury of a county under this	206
division shall be credited to the undivided local government	207
fund in the treasury of the county on or before the fifteenth	208
day of each month. On or before the twentieth day of each month,	209
the county auditor shall issue warrants against all of the	210
undivided local government fund in the county treasury in the	211
respective amounts allowed as provided in section 5747.51 of the	212
Revised Code, and the treasurer shall distribute and pay such	213
sums to the subdivision therein.	214
(C) (1) As used in division (C) of this section:	215
(a) "Total amount available for distribution to	216
municipalities during the current month" means the difference	217
obtained by subtracting one million dollars from the product	218
obtained by multiplying the total amount available for	219
distribution from the local government fund during the current	220
month by the aggregate municipal share.	221
(b) "Aggregate municipal share" means the quotient	222
obtained by dividing the total amount distributed directly from	223
the local government fund to municipal corporations during	224
calendar year 2007 by the total distributions from the local	225
government fund and local government revenue assistance fund	226
during calendar year 2007.	227
(c) A municipal corporation's "distribution share" equals	228

one of the following:	229
(i) For municipal corporations with a population of more than fifty thousand, fifty thousand;	230 231
(ii) For municipal corporations with a population of less than one thousand, zero;	232 233
(iii) For all other municipal corporations, the municipal corporation's population.	234 235
(d) A municipal corporation's "distribution percentage" equals the percentage that a municipal corporation's distribution share is of the total of all municipal corporations' distribution shares.	236 237 238 239
(2) On or before the tenth day of each month, the tax commissioner shall provide for payment from the local government fund to each municipal corporation an amount equal to the product derived by multiplying the municipal corporation's distribution percentage by the total amount available for distribution to municipal corporations during the current month.	240 241 242 243 244 245
(3) Payments received by a municipal corporation under this division shall be paid into its general fund and may be used for any lawful purpose.	246 247 248
(4) The amount distributed to municipal corporations under this division during any calendar year shall not exceed the amount distributed directly from the local government fund to municipal corporations during calendar year 2007. If that maximum amount is reached during any month, distributions to municipal corporations in that month shall be as provided in divisions (C) (1) and (2) of this section, but no further distributions shall be made to municipal corporations under division (C) of this section during the remainder of the	249 250 251 252 253 254 255 256 257

calendar year. 258

(5) Upon being informed of a municipal corporation's 259  
dissolution, the tax commissioner shall cease providing for 260  
payments to that municipal corporation under division (C) of 261  
this section. The proportionate shares of the total amount 262  
available for distribution to each of the remaining municipal 263  
corporations under this division shall be increased on a pro 264  
rata basis. 265

The tax commissioner shall reduce or cease payments under 266  
division (C) of this section to municipal corporations for which 267  
~~reduced~~ a reduction or cessation of payments are ~~is~~ required 268  
under section 5747.502 or 5747.504 of the Revised Code. 269

(D) Each municipal corporation which has in effect a tax 270  
imposed under Chapter 718. of the Revised Code shall, no later 271  
than the thirty-first day of August of each year, certify to the 272  
tax commissioner, on a form prescribed by the commissioner, the 273  
amount of income tax revenue collected and refunded by such 274  
municipal corporation pursuant to such chapter during the 275  
preceding calendar year, arranged, when possible, by the type of 276  
income from which the revenue was collected or the refund was 277  
issued. The municipal corporation shall also report the amount 278  
of income tax revenue collected and refunded on behalf of a 279  
joint economic development district or a joint economic 280  
development zone that levies an income tax administered by the 281  
municipal corporation and the amount of such revenue distributed 282  
to contracting parties during the preceding calendar year. The 283  
tax commissioner may withhold payment of local government fund 284  
moneys pursuant to division (C) of this section from any 285  
municipal corporation for failure to comply with this reporting 286  
requirement. 287

(E) (1) For the purposes of division (E) of this section:	288
(a) "Eligible taxing district" means a township, township fire district, or joint fire district for which the total taxable value of eligible power plants for tax year 2017 is at least thirty per cent less than the total taxable value of eligible power plants for tax year 2016.	289 290 291 292 293
(b) "Eligible power plant" means a power plant that is subject to the requirements of 10 C.F.R. part 73.	294 295
(c) "Total taxable value of eligible power plants" of an eligible taxing district means the total taxable value of the taxable property of eligible power plants apportioned to the district as shown in a preliminary assessment or amended preliminary assessment and listed on the tax list of real and public utility property.	296 297 298 299 300 301
(d) "Taxable property" has the same meaning as in section 5727.01 of the Revised Code.	302 303
(e) "Tax rate" of an eligible taxing district means one of the following:	304 305
(i) For townships, the sum of the rates of levies imposed under section 505.39, 505.51, or division (I), (J), (U), or (JJ) of section 5705.19 of the Revised Code and extended on the tax list of real and public utility property for tax year 2017, excluding any levy imposed at whatever rate is required to raise a fixed sum of money;	306 307 308 309 310 311
(ii) For township fire districts and joint fire districts, the sum of the rates of levies extended on the tax list of real and public utility property for tax year 2017, excluding any levy imposed at whatever rate is required to raise a fixed sum of money.	312 313 314 315 316

(2) Each fiscal year from fiscal year 2018 through fiscal 317  
year 2028, the tax commissioner shall compute the following 318  
amount for each eligible taxing district: 319

(a) For fiscal years 2018 and 2019, the amount obtained by 320  
multiplying the eligible taxing district's tax rate by the 321  
difference obtained by subtracting (i) the total taxable value 322  
of eligible power plants of the district for tax year 2017 from 323  
(ii) the total taxable value of eligible power plants of the 324  
district for tax year 2016; 325

(b) For fiscal years 2020 through 2028, ninety per cent of 326  
the amount calculated for the district under division (E) (2) (a) 327  
or (b) of this section for the preceding fiscal year. 328

The commissioner shall certify the sum of the amounts 329  
calculated for all eligible taxing districts under this division 330  
for a fiscal year to the director of budget and management who, 331  
on or before the seventh day of each month of that fiscal year, 332  
shall transfer from the general revenue fund to the local 333  
government fund one-twelfth of the amount certified. 334

(3) On or before the tenth day of each month, the tax 335  
commissioner shall provide for payment to each county treasury 336  
in which an eligible taxing district is located an amount equal 337  
to one-twelfth of the amount computed for the district for that 338  
fiscal year under division (E) (2) of this section. 339

Money received into the treasury of a county under 340  
division (E) of this section shall be credited to the undivided 341  
local government fund in the treasury of the county on or before 342  
the fifteenth day of each month. On or before the twentieth day 343  
of each month, the county auditor shall issue warrants against 344  
the undivided local government fund for the amounts attributable 345

to each eligible taxing district, and the treasurer shall 346  
distribute and pay such amounts to each eligible taxing 347  
district. Money received by a township fire district or joint 348  
fire district under this division shall be credited to the 349  
district's general fund and may be used for any lawful purpose 350  
of the district. Money received by a township under this 351  
division shall be credited to the township's general fund and 352  
shall be used for the purpose of funding fire, police, emergency 353  
medical, or ambulance services. 354

**Sec. 5747.502.** (A) As used in this section: 355

(1) "Traffic law photo-monitoring device" has the same 356  
meaning as in section 4511.092 of the Revised Code. 357

(2) "School zone" has the same meaning as in section 358  
4511.21 of the Revised Code. 359

(3) "Transportation district" means a territorial district 360  
established by the director of transportation under section 361  
5501.14 of the Revised Code. 362

(4) "District deputy director" means the person appointed 363  
and assigned by the director of transportation under section 364  
5501.14 of the Revised Code to administer the activities of a 365  
transportation district. 366

(5) "Gross amount" means the entire amount of traffic 367  
camera fines and fees paid by a driver. 368

(6) "Local government fund adjustment" or "LGF adjustment" 369  
means the sum of: 370

(a) The gross amount of all traffic camera fines collected 371  
by a local authority during the preceding fiscal year, as 372  
reported under division (B)(1) of this section, if such a report 373

is required; plus	374
(b) The residual adjustment computed for the local authority under division (B) (4) of this section, if such an adjustment applies.	375 376 377
(7) "Local government fund payments" or "LGF payments" means the payments a local authority would receive under sections 5747.503, 5747.51, and 5747.53, and division (C) of section 5747.50 of the Revised Code, as applicable, if not for the reductions required by divisions (C) and (D) of this section.	378 379 380 381 382 383
(8) "Residual adjustment" means the most recent LGF adjustment computed for a local authority under division (B) (2) or (3) of this section minus the sum of the reductions applied after that computation under division (C) of this section to the local authority's LGF payments.	384 385 386 387 388
(9) "Traffic camera fines" means civil fines for any violation of any local ordinance or resolution that are based upon evidence recorded by a traffic law photo-monitoring device.	389 390 391
(10) "Qualifying village" has the same meaning as in section 5747.503 of the Revised Code.	392 393
(11) "Local authority" means a municipal corporation, county, or township.	394 395
(B) (1) Annually, on or before the thirty-first day of July, any local authority that directly or indirectly collected traffic camera fines during the preceding fiscal year shall file a report with the tax commissioner that includes a detailed statement of the gross amount of all traffic camera fines the local authority collected during that period and the gross amount of such fines that the local authority collected for	396 397 398 399 400 401 402

violations that occurred within a school zone. 403

(2) Annually, on or before the tenth day of August, and 404  
except as otherwise provided in this division, the commissioner 405  
shall compute a local government fund adjustment for each local 406  
authority that files a report under division (B) (1) of this 407  
section or with respect to which a residual adjustment applies. 408  
Subject to division (B) (3) of this section and section 5747.505 409  
of the Revised Code, the LGF adjustment shall be used by the 410  
commissioner to determine the amount of the reductions required 411  
under division (C) of this section for each of the next twelve 412  
months, starting with the month in which the LGF adjustment is 413  
computed. After those twelve months, the LGF adjustment ceases 414  
to apply and, if an LGF adjustment continues to be required, the 415  
amount of the reductions required under division (C) of this 416  
section shall be determined based on an updated LGF adjustment 417  
computed under this division. 418

~~After the effective date of this amendment~~September 30, 419  
2025, no LGF adjustment shall be calculated for a county or 420  
township prohibited from operating a traffic law photo- 421  
monitoring device by section 4511.093 of the Revised Code. An 422  
LGF adjustment that applies to a county or township on ~~the~~ 423  
~~effective date of this amendment~~ September 30, 2025, ceases to 424  
apply as of that date. 425

(3) Upon receipt of a report described by division (B) (1) 426  
of this section that is not timely filed, the commissioner shall 427  
do both of the following: 428

(a) If one or more payments to the local authority has 429  
been withheld under division (D) of this section because of the 430  
local authority's failure to file the report, notify the county 431  
auditor and county treasurer of the appropriate county that the 432

report has been received and that, subject to division (C) of 433  
this section, payments to the local authority from the undivided 434  
local government fund are to resume. 435

(b) Compute the local authority's LGF adjustment using the 436  
information in the report. An LGF adjustment computed under this 437  
division shall be used by the commissioner to determine the 438  
amount of the reductions required under division (C) of this 439  
section starting with the next required reduction. The LGF 440  
adjustment ceases to apply on the thirty-first day of the 441  
ensuing July, following which, if an LGF adjustment continues to 442  
be required, the amount of the reductions required under 443  
division (C) of this section shall be determined based on an 444  
updated LGF adjustment computed under division (B) (2) of this 445  
section. 446

(4) Annually, on or before the tenth day of August, the 447  
commissioner shall compute a residual adjustment for each local 448  
authority whose LGF adjustment for the preceding year exceeds 449  
the amount by which the local authority's LGF payments were 450  
reduced during that year under division (C) of this section. The 451  
residual adjustment shall be used to compute the LGF adjustment 452  
for the ensuing year under division (B) (2) of this section. 453

(C) The Subject to section 5747.505 of the Revised Code, 454  
the commissioner shall do the following, as applicable, 455  
respecting any local authority to which an LGF adjustment 456  
computed under division (B) of this section applies: 457

(1) If the local authority is a municipal corporation with 458  
a population of one thousand or more, reduce payments to the 459  
municipal corporation under division (C) of section 5747.50 of 460  
the Revised Code by one-twelfth of the LGF adjustment. If one- 461  
twelfth of the LGF adjustment exceeds the amount of money the 462

municipal corporation would otherwise receive under division (C) 463  
of section 5747.50 of the Revised Code, the commissioner also 464  
shall reduce payments to the appropriate county undivided local 465  
government fund under division (B) of section 5747.50 of the 466  
Revised Code by an amount equal to the lesser of (a) one-twelfth 467  
of the excess, or (b) the amount of the payment the municipal 468  
corporation would otherwise receive from the fund under section 469  
5747.51 or 5747.53 of the Revised Code. 470

(2) If the local authority is a township or qualifying 471  
village, reduce the supplemental payments to the appropriate 472  
county undivided local government fund under section 5747.503 of 473  
the Revised Code by the lesser of one-twelfth of the LGF 474  
adjustment, or the amount of money the township or qualifying 475  
village would otherwise receive under that section. If one- 476  
twelfth of the LGF adjustment exceeds the amount of money the 477  
township or qualifying village would otherwise receive under 478  
section 5747.503 of the Revised Code, the commissioner also 479  
shall reduce payments to the appropriate county undivided local 480  
government fund under division (B) of section 5747.50 of the 481  
Revised Code by an amount equal to the lesser of (a) one-twelfth 482  
of the excess, or (b) the amount of the payment the township or 483  
qualifying village would otherwise receive from the fund under 484  
section 5747.51 or 5747.53 of the Revised Code. 485

(3) If the local authority is a county, reduce payments to 486  
the appropriate county undivided local government fund under 487  
division (B) of section 5747.50 of the Revised Code by an amount 488  
equal to the lesser of (a) one-twelfth of the LGF adjustment, or 489  
(b) the amount of the payment the county would otherwise receive 490  
from the fund under section 5747.51 or 5747.53 of the Revised 491  
Code. 492

(4) For any local authority, on or before the tenth day of each month a reduction is made under division (C) (1), (2), or (3) of this section, make a payment to the local authority in an amount equal to the lesser of (a) one-twelfth of the gross amount of traffic camera fines the local authority collected in the preceding fiscal year for violations that occurred within a school zone, as indicated on the report filed by the local authority pursuant to division (B) (1) of this section, or (b) the amount by which the local authority's LGF payments were reduced that month pursuant to division (C) (1), (2), or (3) of this section. Payments received by a local authority under this division shall be used by the local authority for school safety purposes.

(D) ~~Upon~~ Subject to section 5747.505 of the Revised Code, upon discovery, based on information in the commissioner's possession, that a local authority required to file a report under division (B) (1) of this section has failed to do so, the commissioner shall do the following, as applicable:

(1) If the local authority is a municipal corporation with a population of one thousand or more, cease providing for payments to the municipal corporation under section 5747.50 of the Revised Code beginning with the next required payment and until such time as the report is received by the commissioner;

(2) If the local authority is a township or qualifying village, reduce the supplemental payments to the appropriate county undivided local government fund under section 5747.503 of the Revised Code by an amount equal to the amount of such payments the local authority would otherwise receive under that section, beginning with the next required payment and until such time as the report is received by the commissioner;

(3) For any local authority, reduce payments to the 523  
appropriate county undivided local government fund under 524  
division (B) of section 5747.50 of the Revised Code by an amount 525  
equal to the amount of such payments the local authority would 526  
otherwise receive under section 5747.51 or 5747.53 of the 527  
Revised Code, beginning with the next required payment and until 528  
such time as the report is received by the commissioner; 529

(4) For any local authority, notify the county auditor and 530  
county treasurer that such payments are to cease until the 531  
commissioner notifies the auditor and treasurer under division 532  
(E) of this section that the payments are to resume. 533

(E) The commissioner shall notify the county auditor and 534  
county treasurer on or before the day the commissioner first 535  
reduces a county undivided local government fund payment to that 536  
county under division (C) of this section. The notice shall 537  
include the full amount of the reduction, a list of the local 538  
authorities to which the reduction applies, and the amount of 539  
reduction attributed to each such local authority. The 540  
commissioner shall send an updated notice to the county auditor 541  
and county treasurer any time the amount the reduction 542  
attributed to any local authority changes. 543

A county treasurer that receives a notice from the 544  
commissioner under this division or division (B) (3) (a) or (D) (4) 545  
of this section shall reduce, cease, or resume payments from the 546  
undivided local government fund to the local authority that is 547  
the subject of the notice as specified by the commissioner in 548  
the notice. Unless otherwise specified in the notice, the 549  
payments shall be reduced, ceased, or resumed beginning with the 550  
next required payment. 551

(F) (1) There is hereby created in the state treasury the 552

Ohio highway and transportation safety fund. On or before the 553  
tenth day of each month, the commissioner shall deposit in the 554  
fund an amount equal to the total amount by which payments to 555  
local authorities were reduced or ceased under division (C) or 556  
(D) of this section minus the total amount of payments made 557  
under division (C) (4) of this section. Except as provided in 558  
division (F) (2) of this section, the amount deposited with 559  
respect to a local authority shall be credited to an account to 560  
be created in the fund for the transportation district in which 561  
that local authority is located. If the local authority is 562  
located within more than one transportation district, the amount 563  
credited to the account of each such transportation district 564  
shall be prorated on the basis of the number of centerline miles 565  
of public roads and highways in both the local authority and the 566  
respective districts. Amounts credited to a transportation 567  
district's account shall be used by the department of 568  
transportation and the district deputy director exclusively to 569  
enhance public safety on public roads and highways within that 570  
transportation district. 571

(2) Notwithstanding division (F) (1) of this section, in 572  
fiscal year 2026, six million dollars of the amount in the Ohio 573  
highway and transportation safety fund, including any account 574  
thereof, shall be used for rail development infrastructure 575  
projects pursuant to an appropriation made by the general 576  
assembly. The amounts credited to each account of a 577  
transportation district pursuant to division (F) (1) of this 578  
section shall be reduced in the same proportion that the amount 579  
deposited in each account is of the total fund balance. 580

**Sec. 5747.504.** (A) As used in this section: 581

(1) "Noncompliant municipal corporation" means a municipal 582

corporation that has been declared to be a noncompliant 583  
municipal corporation in a declaratory judgment certified to the 584  
tax commissioner under division (E) of section 743.80 of the 585  
Revised Code. 586

(2) "Affected subdivision" means a municipal corporation 587  
or township that has been declared to be an affected subdivision 588  
in a declaratory judgment certified to the tax commissioner 589  
under division (E) of section 743.80 of the Revised Code. 590

(B) Upon receiving a certification of a declaratory 591  
judgment under division (E) of section 743.80 of the Revised 592  
Code, the tax commissioner shall do all of the following: 593

(1) Immediately forward a copy of the declaratory judgment 594  
to the director of environmental protection, the director of the 595  
Ohio public works commission, the Ohio water development 596  
authority, and the director of development; 597

(2) Cease providing for payments to the noncompliant 598  
municipal corporation under division (C) of section 5747.50 of 599  
the Revised Code, beginning with the next required payment, and 600  
reduce payments to the appropriate county undivided local 601  
government fund under division (B) of section 5747.50 of the 602  
Revised Code by an amount equal to the payments the municipal 603  
corporation would otherwise receive under section 5747.503, 604  
5747.51, or 5747.53 of the Revised Code, in both cases beginning 605  
with the next required payment; 606

(3) Immediately notify the county auditor and county 607  
treasurer that payments to the noncompliant municipal 608  
corporation from the county undivided local government fund are 609  
to cease until the tax commissioner notifies the auditor and 610  
treasurer under division (C) (3) of this section that the 611

payments are to resume. 612

The county treasurer shall cease providing for payments to 613  
the municipal corporation from the undivided local government 614  
fund beginning with the payment specified by the tax 615  
commissioner. 616

(C) Upon receiving a certification of a declaratory 617  
judgment under division (F) of section 743.80 of the Revised 618  
Code, the tax commissioner shall do all of the following: 619

(1) Immediately forward a copy of the declaratory judgment 620  
to the director of environmental protection, the director of the 621  
Ohio public works commission, the Ohio water development 622  
authority, and the director of development; 623

(2) Resume payments to the formerly noncompliant municipal 624  
corporation under division (C) of section 5747.50 of the Revised 625  
Code and resume payments to the county's undivided local 626  
government fund to the extent such payments were reduced under 627  
division (B) (2) of this section, in both cases beginning with 628  
the next required payment; 629

(3) Immediately notify the county auditor and county 630  
treasurer that the treasurer is to resume payments from the 631  
undivided local government fund to the formerly noncompliant 632  
municipal corporation under section 5747.503, 5747.51, or 633  
5747.53 of the Revised Code. 634

The county treasurer shall resume payments to the 635  
municipal corporation from the undivided local government fund 636  
beginning with the payment specified by the tax commissioner. 637

(D) The tax commissioner shall provide for payment of an 638  
amount equal to amounts withheld from a noncompliant municipal 639  
corporation under division (B) (2) of this section to each 640

township and municipal corporation that is an affected 641  
subdivision with respect to the noncompliant municipal 642  
corporation. The payment to each such subdivision shall be in 643  
the proportion that the population of that subdivision bears to 644  
the total population of all affected subdivisions. 645

(E) An affected subdivision shall use money received under 646  
division (D) of this section for the current operating expenses 647  
of the subdivision. 648

**Sec. 5747.505.** As used in this section, "affected 649  
subdivision" has the same meaning as in section 5747.504 of the 650  
Revised Code. 651

If a municipal corporation is subject to more than one 652  
reduction required by sections 5747.502 and 5747.504 of the 653  
Revised Code for the same month, the tax commissioner shall 654  
proceed in the following order, to the extent the reductions do 655  
not exceed the amount of local government fund payments the 656  
municipal corporation would otherwise receive: 657

(A) Apply any reduction required under division (B) (2) of 658  
section 5747.504 of the Revised Code and transfer the amount of 659  
payments withheld to each affected subdivision under division 660  
(D) of that section; 661

(B) Apply any reduction required under division (D) of 662  
section 5747.502 of the Revised Code and deposit the amount of 663  
payments withheld to appropriate account of the Ohio highway and 664  
transportation safety fund under division (F) of that section; 665

(C) Apply any reduction required under division (C) of 666  
section 5747.502 of the Revised Code and deposit the amount of 667  
payments withheld to the municipal corporation, as required by 668  
division (C) (4) of section 5747.502 of the Revised Code, and to 669

the appropriate account of the Ohio highway and transportation 670  
safety fund under division (F) of that section. 671

**Sec. 5747.51.** (A) On or before the twenty-fifth day of 672  
July of each year, the tax commissioner shall make and certify 673  
to the county auditor of each county an estimate of the amount 674  
of the local government fund to be allocated to the undivided 675  
local government fund of each county for the ensuing calendar 676  
year, adjusting the total as required to account for 677  
subdivisions ~~receiving~~ required to receive a reduction or 678  
cessation of local government funds under section 5747.502 or 679  
5747.504 of the Revised Code. 680

(B) At each annual regular session of the county budget 681  
commission convened pursuant to section 5705.27 of the Revised 682  
Code, each auditor shall present to the commission the 683  
certificate of the commissioner, the annual tax budget and 684  
estimates, and the records showing the action of the commission 685  
in its last preceding regular session. The commission, after 686  
extending to the representatives of each subdivision an 687  
opportunity to be heard, under oath administered by any member 688  
of the commission, and considering all the facts and information 689  
presented to it by the auditor, shall determine the amount of 690  
the undivided local government fund needed by and to be 691  
apportioned to each subdivision for current operating expenses, 692  
as shown in the tax budget of the subdivision. This 693  
determination shall be made pursuant to divisions (C) to (I) of 694  
this section, unless the commission has provided for a formula 695  
pursuant to section 5747.53 of the Revised Code. The 696  
commissioner shall reduce the amount of funds from the undivided 697  
local government fund to a subdivision required to receive 698  
~~reduced~~ a reduction or cessation of funds under section 5747.502 699  
or 5747.504 of the Revised Code. 700

Nothing in this section prevents the budget commission, 701  
for the purpose of apportioning the undivided local government 702  
fund, from inquiring into the claimed needs of any subdivision 703  
as stated in its tax budget, or from adjusting claimed needs to 704  
reflect actual needs. For the purposes of this section, "current 705  
operating expenses" means the lawful expenditures of a 706  
subdivision, except those for permanent improvements and except 707  
payments for interest, sinking fund, and retirement of bonds, 708  
notes, and certificates of indebtedness of the subdivision. 709

(C) The commission shall determine the combined total of 710  
the estimated expenditures, including transfers, from the 711  
general fund and any special funds other than special funds 712  
established for road and bridge; street construction, 713  
maintenance, and repair; state highway improvement; and gas, 714  
water, sewer, and electric public utilities operated by a 715  
subdivision, as shown in the subdivision's tax budget for the 716  
ensuing calendar year. 717

(D) From the combined total of expenditures calculated 718  
pursuant to division (C) of this section, the commission shall 719  
deduct the following expenditures, if included in these funds in 720  
the tax budget: 721

(1) Expenditures for permanent improvements as defined in 722  
division (E) of section 5705.01 of the Revised Code; 723

(2) In the case of counties and townships, transfers to 724  
the road and bridge fund, and in the case of municipalities, 725  
transfers to the street construction, maintenance, and repair 726  
fund and the state highway improvement fund; 727

(3) Expenditures for the payment of debt charges; 728

(4) Expenditures for the payment of judgments. 729

(E) In addition to the deductions made pursuant to 730  
division (D) of this section, revenues accruing to the general 731  
fund and any special fund considered under division (C) of this 732  
section from the following sources shall be deducted from the 733  
combined total of expenditures calculated pursuant to division 734  
(C) of this section: 735

(1) Taxes levied within the ten-mill limitation, as 736  
defined in section 5705.02 of the Revised Code; 737

(2) The budget commission allocation of estimated county 738  
public library fund revenues to be distributed pursuant to 739  
section 5747.48 of the Revised Code; 740

(3) Estimated unencumbered balances as shown on the tax 741  
budget as of the thirty-first day of December of the current 742  
year in the general fund, but not any estimated balance in any 743  
special fund considered in division (C) of this section; 744

(4) Revenue, including transfers, shown in the general 745  
fund and any special funds other than special funds established 746  
for road and bridge; street construction, maintenance, and 747  
repair; state highway improvement; and gas, water, sewer, and 748  
electric public utilities, from all other sources except those 749  
that a subdivision receives from an additional tax or service 750  
charge voted by its electorate or receives from special 751  
assessment or revenue bond collection. For the purposes of this 752  
division, where the charter of a municipal corporation prohibits 753  
the levy of an income tax, an income tax levied by the 754  
legislative authority of such municipal corporation pursuant to 755  
an amendment of the charter of that municipal corporation to 756  
authorize such a levy represents an additional tax voted by the 757  
electorate of that municipal corporation. For the purposes of 758  
this division, any measure adopted by a board of county 759

commissioners pursuant to section 322.02, 4504.02, or 5739.021 760  
of the Revised Code, including those measures upheld by the 761  
electorate in a referendum conducted pursuant to section 762  
322.021, 4504.021, or 5739.022 of the Revised Code, shall not be 763  
considered an additional tax voted by the electorate. 764

Money in a reserve balance account established by a 765  
county, township, or municipal corporation under section 5705.13 766  
of the Revised Code shall not be considered an unencumbered 767  
balance or revenue under division (E) (3) or (4) of this section. 768  
Money in a reserve balance account established by a township 769  
under section 5705.132 of the Revised Code shall not be 770  
considered an unencumbered balance or revenue under division (E) 771  
(3) or (4) of this section. 772

If a county, township, or municipal corporation has 773  
created and maintains a nonexpendable trust fund under section 774  
5705.131 of the Revised Code, the principal of the fund, and any 775  
additions to the principal arising from sources other than the 776  
reinvestment of investment earnings arising from such a fund, 777  
shall not be considered an unencumbered balance or revenue under 778  
division (E) (3) or (4) of this section. Only investment earnings 779  
arising from investment of the principal or investment of such 780  
additions to principal may be considered an unencumbered balance 781  
or revenue under those divisions. 782

(F) The total expenditures calculated pursuant to division 783  
(C) of this section, less the deductions authorized in divisions 784  
(D) and (E) of this section, shall be known as the "relative 785  
need" of the subdivision, for the purposes of this section. 786

(G) The budget commission shall total the relative need of 787  
all participating subdivisions in the county, and shall compute 788  
a relative need factor by dividing the total estimate of the 789

undivided local government fund by the total relative need of 790  
all participating subdivisions. 791

(H) The relative need of each subdivision shall be 792  
multiplied by the relative need factor to determine the 793  
proportionate share of the subdivision in the undivided local 794  
government fund of the county; provided, that the maximum 795  
proportionate share of a county shall not exceed the following 796  
maximum percentages of the total estimate of the undivided local 797  
government fund governed by the relationship of the percentage 798  
of the population of the county that resides within municipal 799  
corporations within the county to the total population of the 800  
county as reported in the reports on population in Ohio by the 801  
department of development as of the twentieth day of July of the 802  
year in which the tax budget is filed with the budget 803  
commission: 804  
805

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A	Percentage of municipal population within the county:	Percentage share of the county shall not exceed:
B	Less than forty-one per cent	Sixty per cent
C	Forty-one per cent or more but less than eighty-one per cent	Fifty per cent
D	Eighty-one per cent or more	Thirty per cent

Where the proportionate share of the county exceeds the 806  
limitations established in this division, the budget commission 807  
shall adjust the proportionate shares determined pursuant to 808  
this division so that the proportionate share of the county does 809

not exceed these limitations, and it shall increase the 810  
proportionate shares of all other subdivisions on a pro rata 811  
basis. In counties having a population of less than one hundred 812  
thousand, not less than ten per cent shall be distributed to the 813  
townships therein. 814

(I) The proportionate share of each subdivision in the 815  
undivided local government fund determined pursuant to division 816  
(H) of this section for any calendar year shall not be less than 817  
the product of the average of the percentages of the undivided 818  
local government fund of the county as apportioned to that 819  
subdivision for the calendar years 1968, 1969, and 1970, 820  
multiplied by the total amount of the undivided local government 821  
fund of the county apportioned pursuant to former section 822  
5739.23 of the Revised Code for the calendar year 1970. For the 823  
purposes of this division, the total apportioned amount for the 824  
calendar year 1970 shall be the amount actually allocated to the 825  
county in 1970 from the state collected intangible tax as levied 826  
by section 5707.03 of the Revised Code and distributed pursuant 827  
to section 5725.24 of the Revised Code, plus the amount received 828  
by the county in the calendar year 1970 pursuant to division (B) 829  
(1) of former section 5739.21 of the Revised Code, and 830  
distributed pursuant to former section 5739.22 of the Revised 831  
Code. If the total amount of the undivided local government fund 832  
for any calendar year is less than the amount of the undivided 833  
local government fund apportioned pursuant to former section 834  
5739.23 of the Revised Code for the calendar year 1970, the 835  
minimum amount guaranteed to each subdivision for that calendar 836  
year pursuant to this division shall be reduced on a basis 837  
proportionate to the amount by which the amount of the undivided 838  
local government fund for that calendar year is less than the 839  
amount of the undivided local government fund apportioned for 840

the calendar year 1970. 841

(J) On the basis of such apportionment, the county auditor 842  
shall compute the percentage share of each such subdivision in 843  
the undivided local government fund and shall at the same time 844  
certify to the tax commissioner the percentage share of the 845  
county as a subdivision. No payment shall be made from the 846  
undivided local government fund, except in accordance with such 847  
percentage shares. 848

Within ten days after the budget commission has made its 849  
apportionment, whether conducted pursuant to section 5747.51 or 850  
5747.53 of the Revised Code, the auditor shall publish a list of 851  
the subdivisions and the amount each is to receive from the 852  
undivided local government fund and the percentage share of each 853  
subdivision, in a newspaper or newspapers of countywide 854  
circulation, and send a copy of such allocation to the tax 855  
commissioner. 856

The county auditor shall also send a copy of such 857  
allocation by ordinary or electronic mail to the fiscal officer 858  
of each subdivision entitled to participate in the allocation of 859  
the undivided local government fund of the county. This copy 860  
shall constitute the official notice of the commission action 861  
referred to in section 5705.37 of the Revised Code. 862

All money received into the treasury of a subdivision from 863  
the undivided local government fund in a county treasury shall 864  
be paid into the general fund and used for the current operating 865  
expenses of the subdivision. 866

If a municipal corporation maintains a municipal 867  
university, such municipal university, when the board of 868  
trustees so requests the legislative authority of the municipal 869

corporation, shall participate in the money apportioned to such 870  
municipal corporation from the total local government fund, 871  
however created and constituted, in such amount as requested by 872  
the board of trustees, provided such sum does not exceed nine 873  
per cent of the total amount paid to the municipal corporation. 874

If any public official fails to maintain the records 875  
required by sections 5747.50 to 5747.55 of the Revised Code or 876  
by the rules issued by the tax commissioner, the auditor of 877  
state, or the treasurer of state pursuant to such sections, or 878  
fails to comply with any law relating to the enforcement of such 879  
sections, the local government fund money allocated to the 880  
county may be withheld until such time as the public official 881  
has complied with such sections or such law or the rules issued 882  
pursuant thereto. 883

**Sec. 5747.53.** (A) As used in this section: 884

(1) "City, located wholly or partially in the county, with 885  
the greatest population" means the city, located wholly or 886  
partially in the county, with the greatest population residing 887  
in the county; however, if the county budget commission on or 888  
before January 1, 1998, adopted an alternative method of 889  
apportionment that was approved by the legislative authority of 890  
the city, located partially in the county, with the greatest 891  
population but not the greatest population residing in the 892  
county, "city, located wholly or partially in the county, with 893  
the greatest population" means the city, located wholly or 894  
partially in the county, with the greatest population whether 895  
residing in the county or not, if this alternative meaning is 896  
adopted by action of the board of county commissioners and a 897  
majority of the boards of township trustees and legislative 898  
authorities of municipal corporations located wholly or 899

partially in the county. 900

(2) "Participating political subdivision" means a 901  
municipal corporation or township that satisfies all of the 902  
following: 903

(a) It is located wholly or partially in the county. 904

(b) It is not the city, located wholly or partially in the 905  
county, with the greatest population. 906

(c) Undivided local government fund moneys are apportioned 907  
to it under the county's alternative method or formula of 908  
apportionment in the current calendar year. 909

(B) In lieu of the method of apportionment of the 910  
undivided local government fund of the county provided by 911  
section 5747.51 of the Revised Code, the county budget 912  
commission may provide for the apportionment of the fund under 913  
an alternative method or on a formula basis as authorized by 914  
this section. The commissioner shall reduce the amount of funds 915  
from the undivided local government fund to a subdivision 916  
required to receive ~~reduced~~ a reduction or cessation of funds 917  
under section 5747.502 or 5747.504 of the Revised Code. 918

Except as otherwise provided in division (C) of this 919  
section, the alternative method of apportionment shall have 920  
first been approved by all of the following governmental units: 921  
the board of county commissioners; the legislative authority of 922  
the city, located wholly or partially in the county, with the 923  
greatest population; and a majority of the boards of township 924  
trustees and legislative authorities of municipal corporations, 925  
located wholly or partially in the county, excluding the 926  
legislative authority of the city, located wholly or partially 927  
in the county, with the greatest population. In granting or 928

denying approval for an alternative method of apportionment, the 929  
board of county commissioners, boards of township trustees, and 930  
legislative authorities of municipal corporations shall act by 931  
motion. A motion to approve shall be passed upon a majority vote 932  
of the members of a board of county commissioners, board of 933  
township trustees, or legislative authority of a municipal 934  
corporation, shall take effect immediately, and need not be 935  
published. 936

Any alternative method of apportionment adopted and 937  
approved under this division shall be reviewed by the county 938  
budget commission at a public hearing held at least once in the 939  
year following ~~the effective date of this amendment~~ October 3, 940  
2023, and in every fifth year thereafter. The county budget 941  
commission shall provide reasonable advance notice of the 942  
hearing to all political subdivisions eligible to participate in 943  
the fund and shall take public testimony from any such political 944  
subdivision that wishes to testify. 945

Any alternative method of apportionment adopted and 946  
approved under this division may be revised, amended, or 947  
repealed in the same manner as it may be adopted and approved. 948  
If an alternative method of apportionment adopted and approved 949  
under this division is repealed, the undivided local government 950  
fund of the county shall be apportioned among the subdivisions 951  
eligible to participate in the fund, commencing in the ensuing 952  
calendar year, under the apportionment provided in section 953  
5747.52 of the Revised Code, unless the repeal occurs by 954  
operation of division (C) of this section or a new method for 955  
apportionment of the fund is provided in the action of repeal. 956

(C) This division applies only in counties in which the 957  
city, located wholly or partially in the county, with the 958

greatest population has a population of twenty thousand or less 959  
and a population that is less than fifteen per cent of the total 960  
population of the county. In such a county, the legislative 961  
authorities or boards of township trustees of two or more 962  
participating political subdivisions, which together have a 963  
population residing in the county that is a majority of the 964  
total population of the county, each may adopt a resolution to 965  
exclude the approval otherwise required of the legislative 966  
authority of the city, located wholly or partially in the 967  
county, with the greatest population. All of the resolutions to 968  
exclude that approval shall be adopted not later than the first 969  
Monday of August of the year preceding the calendar year in 970  
which distributions are to be made under an alternative method 971  
of apportionment. 972

A motion granting or denying approval of an alternative 973  
method of apportionment under this division shall be adopted by 974  
a majority vote of the members of the board of county 975  
commissioners and by a majority vote of a majority of the boards 976  
of township trustees and legislative authorities of the 977  
municipal corporations located wholly or partially in the 978  
county, other than the city, located wholly or partially in the 979  
county, with the greatest population, shall take effect 980  
immediately, and need not be published. The alternative method 981  
of apportionment under this division shall be adopted and 982  
approved annually, not later than the first Monday of August of 983  
the year preceding the calendar year in which distributions are 984  
to be made under it. A motion granting approval of an 985  
alternative method of apportionment under this division repeals 986  
any existing alternative method of apportionment, effective with 987  
distributions to be made from the fund in the ensuing calendar 988  
year. An alternative method of apportionment under this division 989

shall not be revised or amended after the first Monday of August 990  
of the year preceding the calendar year in which distributions 991  
are to be made under it. 992

(D) In determining an alternative method of apportionment 993  
authorized by this section, the county budget commission may 994  
include in the method any factor considered to be appropriate 995  
and reliable, in the sole discretion of the county budget 996  
commission. 997

(E) The limitations set forth in section 5747.51 of the 998  
Revised Code, stating the maximum amount that the county may 999  
receive from the undivided local government fund and the minimum 1000  
amount the townships in counties having a population of less 1001  
than one hundred thousand may receive from the fund, are 1002  
applicable to any alternative method of apportionment authorized 1003  
under this section. 1004

(F) On the basis of any alternative method of 1005  
apportionment adopted and approved as authorized by this 1006  
section, as certified by the auditor to the county treasurer, 1007  
the county treasurer shall make distribution of the money in the 1008  
undivided local government fund to each subdivision eligible to 1009  
participate in the fund, and the auditor, when the amount of 1010  
those shares is in the custody of the treasurer in the amounts 1011  
so computed to be due the respective subdivisions, shall at the 1012  
same time certify to the tax commissioner the percentage share 1013  
of the county as a subdivision. All money received into the 1014  
treasury of a subdivision from the undivided local government 1015  
fund in a county treasury shall be paid into the general fund 1016  
and used for the current operating expenses of the subdivision. 1017  
If a municipal corporation maintains a municipal university, the 1018  
university, when the board of trustees so requests the 1019

legislative authority of the municipal corporation, shall 1020  
participate in the money apportioned to the municipal 1021  
corporation from the total local government fund, however 1022  
created and constituted, in the amount requested by the board of 1023  
trustees, provided that amount does not exceed nine per cent of 1024  
the total amount paid to the municipal corporation. 1025

(G) The actions of the county budget commission taken 1026  
pursuant to this section are final and may not be appealed to 1027  
the board of tax appeals, except on the issues of abuse of 1028  
discretion and failure to comply with the formula. 1029

**Section 2.** That existing sections 5747.50, 5747.502, 1030  
5747.51, and 5747.53 of the Revised Code are hereby repealed. 1031

**Section 3.** Section 5747.53 of the Revised Code is 1032  
presented in this act as a composite of the section as amended 1033  
by H.B. 33 of the 135th General Assembly and H.B. 62 of the 1034  
133rd General Assembly. The General Assembly, applying the 1035  
principle stated in division (B) of section 1.52 of the Revised 1036  
Code that amendments are to be harmonized if reasonably capable 1037  
of simultaneous operation, finds that the composite is the 1038  
resulting version of the section in effect prior to the 1039  
effective date of the section as presented in this act. 1040