

As Introduced

131st General Assembly

Regular Session

2015-2016

H. B. No. 489

Representative Cera

Cosponsors: Representatives Rogers, Leland, O'Brien, M., Antonio, Smith, K.

A BILL

To amend sections 1513.37, 1561.24, 5727.81, and 5727.84 of the Revised Code to credit a portion of the money derived from the Kilowatt-Hour Tax Receipts Fund to the Abandoned Mine Reclamation Fund, the Acid Mine Drainage Abatement and Treatment Fund, and the Mine Safety Fund and to make other changes to those funds.

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

Section 1. That sections 1513.37, 1561.24, 5727.81, and 5727.84 of the Revised Code be amended to read as follows:

Sec. 1513.37. (A) There is hereby created in the state treasury the abandoned mine reclamation fund, which shall be administered by the chief of the division of mineral resources management. The fund shall consist of money credited to the fund from the kilowatt-hour tax receipts fund created in section 5727.84 of the Revised Code, money transferred from the acid mine drainage abatement and treatment fund created in division (E) of this section, and grants from the secretary of the interior from the federal abandoned mine reclamation fund

established by Title IV of the "Surface Mining Control and Reclamation Act of 1977," 91 Stat. 445, 30 U.S.C.A. 1201, regulations adopted under it, and amendments to the act and regulations. Expenditures from the abandoned mine reclamation fund shall be made by the chief for the following purposes:

(1) Reclamation and restoration of land and water resources adversely affected by past coal mining, including, but not limited to, reclamation and restoration of abandoned strip mine areas, abandoned coal processing areas, and abandoned coal refuse disposal areas; sealing and filling of abandoned deep mine entries and voids; planting of land adversely affected by past coal mining; prevention of erosion and sedimentation; prevention, abatement, treatment, and control of water pollution created by coal mine drainage, including restoration of streambeds and construction and operation of water treatment plants; prevention, abatement, and control of burning coal refuse disposal areas and burning coal in situ; and prevention, abatement, and control of coal mine subsidence;

(2) Acquisition and filling of voids and sealing of tunnels, shafts, and entryways of noncoal lands;

(3) Acquisition of land as provided for in this section;

(4) Administrative expenses incurred in accomplishing the purposes of this section;

(5) All other necessary expenses to accomplish the purposes of this section.

The chief may transfer money from the abandoned mine reclamation fund to the acid mine drainage abatement and treatment fund created in division (E) of this section.

(B) Expenditures of moneys from the fund on land and water

eligible pursuant to division (C) of this section shall reflect 48
the following priorities in the order stated: 49

(1) The protection of public health, safety, general 50
welfare, and property from extreme danger of adverse effects of 51
coal mining practices; 52

(2) The protection of public health, safety, and general 53
welfare from adverse effects of coal mining practices; 54

(3) The restoration of land and water resources and the 55
environment previously degraded by adverse effects of coal 56
mining practices, including measures for the conservation and 57
development of soil and water (excluding channelization), 58
woodland, fish and wildlife, recreation resources, and 59
agricultural productivity; 60

(4) Research and demonstration projects relating to the 61
development of coal mining reclamation and water quality control 62
program methods and techniques; 63

(5) The protection, repair, replacement, construction, or 64
enhancement of public facilities such as utilities, roads, 65
recreation facilities, and conservation facilities adversely 66
affected by coal mining practices; 67

(6) The development of publicly owned land adversely 68
affected by coal mining practices, including land acquired as 69
provided in this section for recreation and historic purposes, 70
conservation and reclamation purposes, and open space benefits. 71

(C) (1) Lands and water eligible for reclamation or 72
drainage abatement expenditures under this section are those 73
that were mined for coal or were affected by such mining, 74
wastebanks, coal processing, or other coal mining processes and 75
that meet one of the following criteria: 76

(a) Are lands that were abandoned or left in an inadequate 77
reclamation status prior to August 3, 1977, and for which there 78
is no continuing reclamation responsibility under state or 79
federal laws; 80

(b) Are lands for which the chief finds that surface coal 81
mining operations occurred at any time between August 4, 1977, 82
and August 16, 1982, and that any moneys for reclamation or 83
abatement that are available pursuant to a bond, performance 84
security, or other form of financial guarantee or from any other 85
source are not sufficient to provide for adequate reclamation or 86
abatement at the site; 87

(c) Are lands for which the chief finds that surface coal 88
mining operations occurred at any time between August 4, 1977, 89
and November 5, 1990, that the surety of the mining operator 90
became insolvent during that time, and that, as of November 5, 91
1990, any moneys immediately available from proceedings relating 92
to that insolvency or from any financial guarantee or other 93
source are not sufficient to provide for adequate reclamation or 94
abatement at the site. 95

(2) In determining which sites to reclaim pursuant to 96
divisions (C) (1) (b) and (c) of this section, the chief shall 97
follow the priorities stated in divisions (B) (1) and (2) of this 98
section and shall ensure that priority is given to those sites 99
that are in the immediate vicinity of a residential area or that 100
have an adverse economic impact on a local community. 101

(3) Surface coal mining operations on lands eligible for 102
remining shall not affect the eligibility of those lands for 103
reclamation and restoration under this section after the release 104
of the bond, performance security, or other form of financial 105
guarantee for any such operation as provided under division (F) 106

of section 1513.16 of the Revised Code. If the bond, performance 107
security, or other form of financial guarantee for a surface 108
coal mining operation on lands eligible for remining is 109
forfeited, moneys available under this section may be used if 110
the amount of the bond, performance security, or other form of 111
financial guarantee is not sufficient to provide for adequate 112
reclamation or abatement, except that if conditions warrant, the 113
chief immediately shall exercise the authority granted under 114
division (L) of this section. 115

(D) The chief may submit to the secretary of the interior 116
a state reclamation plan and annual projects to carry out the 117
purposes of this section. 118

(1) The reclamation plan generally shall identify the 119
areas to be reclaimed, the purposes for which the reclamation is 120
proposed, the relationship of the lands to be reclaimed and the 121
proposed reclamation to surrounding areas, the specific criteria 122
for ranking and identifying projects to be funded, and the legal 123
authority and programmatic capability to perform the work in 124
accordance with this section. 125

(2) On an annual basis, the chief may submit to the 126
secretary an application for support of the abandoned mine 127
reclamation fund and implementation of specific reclamation 128
projects. The annual requests shall include such information as 129
may be requested by the secretary. 130

Before submitting an annual application to the secretary, 131
the chief first shall submit it to the council on unreclaimed 132
strip mined lands for review and approval by the council. The 133
chief shall not submit such an application to the secretary 134
until it has been approved by the council. The chief shall 135
submit applications for administrative costs, imminent hazards, 136

or emergency projects to the council for review. 137

(3) The costs for each proposed project under this section 138
shall include actual construction costs, actual operation and 139
maintenance costs of permanent facilities, planning and 140
engineering costs, construction inspection costs, and other 141
necessary administrative expenses. 142

(4) Before making any expenditure of funds from the fund 143
to implement any specific reclamation project under this 144
section, the chief first shall submit to the council a project 145
proposal and any other pertinent information regarding the 146
project requested by the council for review and approval of the 147
specific project by the council. 148

(5) The chief may submit annual and other reports required 149
by the secretary when funds are provided by the secretary under 150
Title IV of the "Surface Mining Control and Reclamation Act of 151
1977," 91 Stat. 445, 30 U.S.C.A. 1201, regulations adopted under 152
it, and amendments to the act and regulations. 153

(E) (1) There is hereby created in the state treasury the 154
acid mine drainage abatement and treatment fund, which shall be 155
administered by the chief. The fund shall consist of money 156
credited to the fund from the kilowatt-hour tax receipts fund 157
created in section 5727.84 of the Revised Code, money 158
transferred from the abandoned mine reclamation fund created in 159
division (A) of this section, and grants from the secretary of 160
the interior from the federal abandoned mine reclamation fund 161
pursuant to section 402(g) (6) of Title IV of the "Surface Mining 162
Control and Reclamation Act of 1977," 91 Stat. 445, 30 U.S.C.A. 163
1201. All investment earnings of the acid mine drainage 164
abatement and treatment fund shall be credited to the fund. 165

(2) The chief shall make expenditures from the fund, in 166
consultation with the United States department of agriculture, 167
soil conservation service, to implement acid mine drainage 168
abatement and treatment plans approved by the secretary. The 169
plans shall provide for the comprehensive abatement of the 170
causes and treatment of the effects of acid mine drainage within 171
qualified hydrologic units affected by coal mining practices and 172
shall include at least all of the following: 173

(a) An identification of the qualified hydrologic unit. As 174
used in division (E) of this section, "qualified hydrologic 175
unit" means a hydrologic unit that meets all of the following 176
criteria: 177

(i) The water quality in the unit has been significantly 178
affected by acid mine drainage from coal mining practices in a 179
manner that has an adverse impact on biological resources. 180

(ii) The unit contains lands and waters that meet the 181
eligibility requirements established under division (C) of this 182
section and any of the priorities established in divisions (B) 183
(1) to (3) of this section. 184

(iii) The unit contains lands and waters that are proposed 185
to be the subject of expenditures from the reclamation 186
forfeiture fund created in section 1513.18 of the Revised Code 187
or the unreclaimed lands fund created in section 1513.30 of the 188
Revised Code. 189

(b) The extent to which acid mine drainage is affecting 190
the water quality and biological resources within the hydrologic 191
unit; 192

(c) An identification of the sources of acid mine drainage 193
within the hydrologic unit; 194

(d) An identification of individual projects and the	195
measures proposed to be undertaken to abate and treat the causes	196
or effects of acid mine drainage within the hydrologic unit;	197
(e) The cost of undertaking the proposed abatement and	198
treatment measures;	199
(f) An identification of existing and proposed sources of	200
funding for those measures;	201
(g) An analysis of the cost-effectiveness and	202
environmental benefits of abatement and treatment measures.	203
(3) The chief may make grants of moneys from the acid mine	204
drainage abatement and treatment fund to watershed groups for	205
conducting projects to accomplish the purposes of this section.	206
A grant may be made in an amount equal to not more than fifty	207
per cent of each of the following:	208
(a) Reasonable and necessary expenses for the collection	209
and analysis of data sufficient to do either or both of the	210
following:	211
(i) Identify a watershed as a qualified hydrologic unit;	212
(ii) Monitor the quality of water in a qualified	213
hydrologic unit before, during, and at any time after completion	214
of the project by the watershed group.	215
(b) Engineering design costs and construction costs	216
involved in the project, provided that the project is conducted	217
in a qualified hydrologic unit and the chief considers the	218
project to be a priority.	219
A watershed group that wishes to obtain a grant under	220
division (E) (3) of this section shall submit an application to	221
the chief on forms provided by the division of mineral resources	222

management, together with detailed estimates and timetables for 223
accomplishing the stated goals of the project and any other 224
information that the chief requires. Before awarding a grant 225
from the fund, the chief first shall submit to the council on 226
unreclaimed strip mined lands the project proposal and any other 227
pertinent information regarding the project requested by the 228
council for review and approval of the specific project by the 229
council. 230

For the purposes of establishing priorities for awarding 231
grants under division (E) (3) of this section, the chief shall 232
consider each project's feasibility, cost-effectiveness, and 233
environmental benefit, together with the availability of 234
matching funding, including in-kind services, for the project. 235

~~The~~ After the project is reviewed and approved by the 236
council, the chief shall enter into a contract for funding with 237
each applicant awarded a grant to ensure that the moneys granted 238
are used for the purposes of this section and that the work that 239
the project involves is done properly. The contract is not 240
subject to division (B) of section 127.16 of the Revised Code. 241
The final payment of grant moneys shall not be made until the 242
chief inspects and approves the completed project. 243

The chief shall require each applicant awarded a grant 244
under this section who conducts a project involving construction 245
work to pay workers at the greater of their regular rate of pay, 246
as established by contract, agreement, or prior custom or 247
practice, or the average wage rate paid in this state for the 248
same or similar work performed in the same or a similar locality 249
by private companies doing similar work on similar projects. 250

As used in division (E) (3) of this section, "watershed 251
group" means a charitable organization as defined in section 252

1716.01 of the Revised Code that has been established for the 253
purpose of conducting reclamation of land and waters adversely 254
affected by coal mining practices and specifically for 255
conducting acid mine drainage abatement. 256

(4) The chief may transfer money from the acid mine 257
drainage abatement and treatment fund to the abandoned mine 258
reclamation fund created in division (A) of this section. 259

(F) (1) If the chief makes a finding of fact that land or 260
water resources have been adversely affected by past coal mining 261
practices; the adverse effects are at a stage where, in the 262
public interest, action to restore, reclaim, abate, control, or 263
prevent the adverse effects should be taken; the owners of the 264
land or water resources where entry must be made to restore, 265
reclaim, abate, control, or prevent the adverse effects of past 266
coal mining practices are not known or are not readily 267
available; or the owners will not give permission for the state, 268
political subdivisions, or their agents, employees, or 269
contractors to enter upon the property to restore, reclaim, 270
abate, control, or prevent the adverse effects of past coal 271
mining practices; then, upon giving notice by mail to the 272
owners, if known, or, if not known, by posting notice upon the 273
premises and advertising once in a newspaper of general 274
circulation in the municipal corporation or county in which the 275
land lies, the chief or the chief's agents, employees, or 276
contractors may enter upon the property adversely affected by 277
past coal mining practices and any other property to have access 278
to the property to do all things necessary or expedient to 279
restore, reclaim, abate, control, or prevent the adverse 280
effects. The entry shall be construed as an exercise of the 281
police power for the protection of the public health, safety, 282
and general welfare and shall not be construed as an act of 283

condemnation of property nor of trespass on it. The moneys 284
expended for the work and the benefits accruing to any such 285
premises so entered upon shall be chargeable against the land 286
and shall mitigate or offset any claim in or any action brought 287
by any owner of any interest in the premises for any alleged 288
damages by virtue of the entry, but this provision is not 289
intended to create new rights of action or eliminate existing 290
immunities. 291

(2) The chief or the chief's authorized representatives 292
may enter upon any property for the purpose of conducting 293
studies or exploratory work to determine the existence of 294
adverse effects of past coal mining practices and to determine 295
the feasibility of restoration, reclamation, abatement, control, 296
or prevention of such adverse effects. The entry shall be 297
construed as an exercise of the police power for the protection 298
of the public health, safety, and general welfare and shall not 299
be construed as an act of condemnation of property nor trespass 300
on it. 301

(3) The chief may acquire any land by purchase, donation, 302
or condemnation that is adversely affected by past coal mining 303
practices if the chief determines that acquisition of the land 304
is necessary to successful reclamation and that all of the 305
following apply: 306

(a) The acquired land, after restoration, reclamation, 307
abatement, control, or prevention of the adverse effects of past 308
coal mining practices, will serve recreation and historic 309
purposes, serve conservation and reclamation purposes, or 310
provide open space benefits. 311

(b) Permanent facilities such as a treatment plant or a 312
relocated stream channel will be constructed on the land for the 313

restoration, reclamation, abatement, control, or prevention of 314
the adverse effects of past coal mining practices. 315

(c) Acquisition of coal refuse disposal sites and all coal 316
refuse thereon will serve the purposes of this section or public 317
ownership is desirable to meet emergency situations and prevent 318
recurrences of the adverse effects of past coal mining 319
practices. 320

(4) (a) Title to all lands acquired pursuant to this 321
section shall be in the name of the state. The price paid for 322
land acquired under this section shall reflect the market value 323
of the land as adversely affected by past coal mining practices. 324

(b) The chief may receive grants on a matching basis from 325
the secretary of the interior for the purpose of carrying out 326
this section. 327

(5) (a) Where land acquired pursuant to this section is 328
considered to be suitable for industrial, commercial, 329
residential, or recreational development, the chief may sell the 330
land by public sale under a system of competitive bidding at not 331
less than fair market value and under other requirements imposed 332
by rule to ensure that the lands are put to proper use 333
consistent with local and state land use plans, if any, as 334
determined by the chief. 335

(b) The chief, when requested, and after appropriate 336
public notice, shall hold a public meeting in the county, 337
counties, or other appropriate political subdivisions of the 338
state in which lands acquired pursuant to this section are 339
located. The meetings shall be held at a time that shall afford 340
local citizens and governments the maximum opportunity to 341
participate in the decision concerning the use or disposition of 342

the lands after restoration, reclamation, abatement, control, or 343
prevention of the adverse effects of past coal mining practices. 344

(6) In addition to the authority to acquire land under 345
division (F) (3) of this section, the chief may use money in the 346
fund to acquire land by purchase, donation, or condemnation, and 347
to reclaim and transfer acquired land to a political 348
subdivision, or to any person, if the chief determines that it 349
is an integral and necessary element of an economically feasible 350
plan for the construction or rehabilitation of housing for 351
persons disabled as the result of employment in the mines or 352
work incidental to that employment, persons displaced by 353
acquisition of land pursuant to this section, persons dislocated 354
as the result of adverse effects of coal mining practices that 355
constitute an emergency as provided in the "Surface Mining 356
Control and Reclamation Act of 1977," 91 Stat. 466, 30 U.S.C.A. 357
1240, or amendments to it, or persons dislocated as the result 358
of natural disasters or catastrophic failures from any cause. 359
Such activities shall be accomplished under such terms and 360
conditions as the chief requires, which may include transfers of 361
land with or without monetary consideration, except that to the 362
extent that the consideration is below the fair market value of 363
the land transferred, no portion of the difference between the 364
fair market value and the consideration shall accrue as a profit 365
to those persons. No part of the funds provided under this 366
section may be used to pay the actual construction costs of 367
housing. The chief may carry out the purposes of division (F) (6) 368
of this section directly or by making grants and commitments for 369
grants and may advance money under such terms and conditions as 370
the chief may require to any agency or instrumentality of the 371
state or any public body or nonprofit organization designated by 372
the chief. 373

(G) (1) Within six months after the completion of projects 374
to restore, reclaim, abate, control, or prevent adverse effects 375
of past coal mining practices on privately owned land, the chief 376
shall itemize the moneys so expended and may file a statement of 377
the expenditures in the office of the county recorder of the 378
county in which the land lies, together with a notarized 379
appraisal by an independent appraiser of the value of the land 380
before the restoration, reclamation, abatement, control, or 381
prevention of adverse effects of past coal mining practices if 382
the moneys so expended result in a significant increase in 383
property value. The statement shall constitute a lien upon the 384
land as of the date of the expenditures of the moneys and shall 385
have priority as a lien second only to the lien of real property 386
taxes imposed upon the land. The lien shall not exceed the 387
amount determined by the appraisal to be the increase in the 388
fair market value of the land as a result of the restoration, 389
reclamation, abatement, control, or prevention of the adverse 390
effects of past coal mining practices. No lien shall be filed 391
under division (G) of this section against the property of any 392
person who owned the surface prior to May 2, 1977, and did not 393
consent to, participate in, or exercise control over the mining 394
operation that necessitated the reclamation performed. 395

(2) The landowner may petition, within sixty days after 396
the filing of the lien, to determine the increase in the fair 397
market value of the land as a result of the restoration, 398
reclamation, abatement, control, or prevention of the adverse 399
effects of past coal mining practices. The amount reported to be 400
the increase in value of the premises shall constitute the 401
amount of the lien and shall be recorded with the statement 402
provided in this section. Any party aggrieved by the decision 403
may appeal as provided by state law. 404

(3) The lien provided in division (G) of this section 405
shall be recorded and indexed, under the name of the state and 406
the landowner, in the official records in the office of the 407
county recorder of the county in which the land lies. The county 408
recorder shall impose no charge for the recording or indexing of 409
the lien. If the land is registered, the county recorder shall 410
make a notation and enter a memorial of the lien upon the page 411
of the register in which the last certificate of title to the 412
land is registered, stating the name of the claimant, amount 413
claimed, volume and page of the record where recorded, and exact 414
time the memorial was entered. 415

(4) The lien shall continue in force so long as any 416
portion of the amount of the lien remains unpaid. If the lien 417
remains unpaid at the time of conveyance of the land on which 418
the lien was placed, the conveyance may be set aside. Upon 419
repayment in full of the moneys expended under this section, the 420
chief promptly shall issue a certificate of release of the lien. 421
Upon presentation of the certificate of release, the county 422
recorder of the county in which the lien is recorded shall 423
record the lien as having been discharged. 424

(5) A lien imposed under this section shall be foreclosed 425
upon the substantial failure of a landowner to pay any portion 426
of the amount of the lien. Before foreclosing any lien under 427
this section, the chief shall make a written demand upon the 428
landowner for payment. If the landowner does not pay the amount 429
due within sixty days, the chief shall refer the matter to the 430
attorney general, who shall institute a civil action to 431
foreclose the lien. 432

(H) (1) The chief may fill voids, seal abandoned tunnels, 433
shafts, and entryways, and reclaim surface impacts of 434

underground or strip mines that the chief determines could 435
endanger life and property, constitute a hazard to the public 436
health and safety, or degrade the environment. 437

(2) In those instances where mine waste piles are being 438
reworked for conservation purposes, the incremental costs of 439
disposing of the wastes from those operations by filling voids 440
and sealing tunnels may be eligible for funding, provided that 441
the disposal of these wastes meets the purposes of this section. 442

(3) The chief may acquire by purchase, donation, easement, 443
or otherwise such interest in land as the chief determines 444
necessary to carry out division (H) of this section. 445

(I) The chief shall report annually to the secretary of 446
the interior on operations under the fund and include 447
recommendations as to its future uses. 448

(J) (1) The chief may engage in any work and do all things 449
necessary or expedient, including the adoption of rules, to 450
implement and administer this section. 451

(2) The chief may engage in cooperative projects under 452
this section with any agency of the United States, any other 453
state, or their governmental agencies or with any state 454
university or college as defined in section 3345.27 of the 455
Revised Code. The cooperative projects are not subject to 456
division (B) of section 127.16 of the Revised Code. 457

(3) The chief may request the attorney general to initiate 458
in any court of competent jurisdiction an action in equity for 459
an injunction to restrain any interference with the exercise of 460
the right to enter or to conduct any work provided in this 461
section, which remedy is in addition to any other remedy 462
available under this section. 463

(4) The chief may construct or operate a plant or plants 464
for the control and treatment of water pollution resulting from 465
mine drainage. The extent of this control and treatment may be 466
dependent upon the ultimate use of the water. Division (J) (4) of 467
this section does not repeal or supersede any portion of the 468
"Federal Water Pollution Control Act," 70 Stat. 498 (1965), 33 469
U.S.C.A. 1151, as amended, and no control or treatment under 470
division (J) (4) of this section, in any way, shall be less than 471
that required by that act. The construction of a plant or plants 472
may include major interceptors and other facilities appurtenant 473
to the plant. 474

(5) The chief may transfer money from the abandoned mine 475
reclamation fund and the acid mine drainage abatement and 476
treatment fund to other appropriate state agencies or to state 477
universities or colleges in order to carry out the reclamation 478
activities authorized by this section. 479

(K) The chief may contract for any part of work to be 480
performed under this section, with or without advertising for 481
bids, if the chief determines that a condition exists that could 482
reasonably be expected to cause substantial physical harm to 483
persons, property, or the environment and to which persons or 484
improvements on real property are currently exposed. 485

The chief shall require every contractor performing 486
reclamation work under this section to pay its workers at the 487
greater of their regular rate of pay, as established by 488
contract, agreement, or prior custom or practice, or the average 489
wage rate paid in this state for the same or similar work as 490
determined by the chief under section 1513.02 of the Revised 491
Code. 492

(L) (1) The chief may contract for the emergency 493

restoration, reclamation, abatement, control, or prevention of 494
adverse effects of mining practices on eligible lands if the 495
chief determines that an emergency exists constituting a danger 496
to the public health, safety, or welfare and that no other 497
person or agency will act expeditiously to restore, reclaim, 498
abate, control, or prevent those adverse effects. The chief may 499
enter into a contract for emergency work under division (L) of 500
this section without advertising for bids. Any such contract or 501
any purchase of materials for emergency work under division (L) 502
of this section is not subject to division (B) of section 127.16 503
of the Revised Code. 504

(2) The chief or the chief's agents, employees, or 505
contractors may enter on any land where such an emergency 506
exists, and on other land in order to have access to that land, 507
in order to restore, reclaim, abate, control, or prevent the 508
adverse effects of mining practices and to do all things 509
necessary or expedient to protect the public health, safety, or 510
welfare. Such an entry shall be construed as an exercise of the 511
police power and shall not be construed as an act of 512
condemnation of property or of trespass. The moneys expended for 513
the work and the benefits accruing to any premises so entered 514
upon shall be chargeable against the land and shall mitigate or 515
offset any claim in or any action brought by any owner of any 516
interest in the premises for any alleged damages by virtue of 517
the entry. This provision is not intended to create new rights 518
of action or eliminate existing immunities. 519

(M) (1) The chief shall adopt policies and procedures that 520
establish incentives for contractors to employ coal miners who 521
qualify as dislocated workers for purposes of projects conducted 522
under division (D) or (E) of this section. 523

(2) For purposes of this section, a "dislocated worker" 524
has the same definition as in 29 U.S.C.A. 3102.15. 525

Sec. 1561.24. For purposes of this chapter, Chapters 526
1563., 1565., and 1567., and sections 1514.40 to 1514.50 of the 527
Revised Code, there is hereby created in the state treasury the 528
mine safety fund. The fund shall consist of money credited to 529
the fund from the kilowatt-hour tax receipts fund created in 530
section 5727.84 of the Revised Code and money transferred to it 531
by the administrator of workers' compensation from the coal- 532
workers pneumoconiosis fund established in section 4131.03 of 533
the Revised Code. All investment earnings of the mine safety 534
fund shall be credited to the fund. The chief of the division of 535
mineral resources management shall use money in the fund for all 536
of the following purposes: 537

(A) Mine safety and health inspections and audits; 538

(B) The purchase and maintenance of mine rescue and 539
inspection equipment; 540

(C) The purchase or lease of facilities for use as mine 541
rescue stations and for mine rescue and safety training; 542

(D) Mine rescue and safety and health training of miners; 543

(E) Certification and recertification of mine officials; 544

(F) Infrastructure, programming, and personnel costs 545
relating to mine safety training. 546

Sec. 5727.81. (A) For the purpose of raising revenue to 547
fund the needs of this state and its local governments and for 548
the purposes of mine reclamation, mine abatement, and mine 549
safety, an excise tax is hereby levied and imposed on an 550
electric distribution company for all electricity distributed by 551

such company at the following rates per kilowatt hour of 552
electricity distributed in a thirty-day period by the company 553
through a meter of an end user in this state: 554

KILOWATT HOURS DISTRIBUTED	RATE PER	555
TO AN END USER	KILOWATT HOUR	556
For the first 2,000	\$.00465	557
For the next 2,001 to 15,000	\$.00419	558
For 15,001 and above	\$.00363	559

If no meter is used to measure the kilowatt hours of 560
electricity distributed by the company, the rates shall apply to 561
the estimated kilowatt hours of electricity distributed to an 562
unmetered location in this state. 563

The electric distribution company shall base the monthly 564
tax on the kilowatt hours of electricity distributed to an end 565
user through the meter of the end user that is not measured for 566
a thirty-day period by dividing the days in the measurement 567
period into the total kilowatt hours measured during the 568
measurement period to obtain a daily average usage. The tax 569
shall be determined by obtaining the sum of divisions (A) (1), 570
(2), and (3) of this section and multiplying that amount by the 571
number of days in the measurement period: 572

(1) Multiplying \$0.00465 per kilowatt hour for the first 573
sixty-seven kilowatt hours distributed using a daily average; 574

(2) Multiplying \$0.00419 for the next sixty-eight to five 575
hundred kilowatt hours distributed using a daily average; 576

(3) Multiplying \$0.00363 for the remaining kilowatt hours 577
distributed using a daily average. 578

Except as provided in division (C) of this section, the electric distribution company shall pay the tax to the tax commissioner in accordance with section 5727.82 of the Revised Code, unless required to remit each tax payment by electronic funds transfer to the treasurer of state in accordance with section 5727.83 of the Revised Code.

Only the distribution of electricity through a meter of an end user in this state shall be used by the electric distribution company to compute the amount or estimated amount of tax due. In the event a meter is not actually read for a measurement period, the estimated kilowatt hours distributed by an electric distribution company to bill for its distribution charges shall be used.

(B) Except as provided in division (C) of this section, each electric distribution company shall pay the tax imposed by this section in all of the following circumstances:

(1) The electricity is distributed by the company through a meter of an end user in this state;

(2) The company is distributing electricity through a meter located in another state, but the electricity is consumed in this state in the manner prescribed by the tax commissioner;

(3) The company is distributing electricity in this state without the use of a meter, but the electricity is consumed in this state as estimated and in the manner prescribed by the tax commissioner.

(C) (1) As used in division (C) of this section:

(a) "Total price of electricity" means the aggregate value in money of anything paid or transferred, or promised to be paid or transferred, to obtain electricity or electric service,

including but not limited to the value paid or promised to be 608
paid for the transmission or distribution of electricity and for 609
transition costs as described in Chapter 4928. of the Revised 610
Code. 611

(b) "Package" means the provision or the acquisition, at a 612
combined price, of electricity with other services or products, 613
or any combination thereof, such as natural gas or other fuels; 614
energy management products, software, and services; machinery 615
and equipment acquisition; and financing agreements. 616

(c) "Single location" means a facility located on 617
contiguous property separated only by a roadway, railway, or 618
waterway. 619

(2) Division (C) of this section applies to any commercial 620
or industrial purchaser's receipt of electricity through a meter 621
of an end user in this state or through more than one meter at a 622
single location in this state in a quantity that exceeds forty- 623
five million kilowatt hours of electricity over the course of 624
the preceding calendar year, or any commercial or industrial 625
purchaser that will consume more than forty-five million 626
kilowatt hours of electricity over the course of the succeeding 627
twelve months as estimated by the tax commissioner. The tax 628
commissioner shall make such an estimate upon the written 629
request by an applicant for registration as a self-assessing 630
purchaser under this division. For the meter reading period 631
including July 1, 2008, through the meter reading period 632
including December 31, 2010, such a purchaser may elect to self- 633
assess the excise tax imposed by this section at the rate of 634
\$.00075 per kilowatt hour on the first five hundred four million 635
kilowatt hours distributed to that meter or location during the 636
registration year, and a percentage of the total price of all 637

electricity distributed to that meter or location equal to three 638
and one-half per cent. For the meter reading period including 639
January 1, 2011, and thereafter, such a purchaser may elect to 640
self-assess the excise tax imposed by this section at the rate 641
of \$.00257 per kilowatt hour for the first five hundred million 642
kilowatt hours, and \$.001832 per kilowatt hour for each kilowatt 643
hour in excess of five hundred million kilowatt hours, 644
distributed to that meter or location during the registration 645
year. 646

A qualified end user that receives electricity through a 647
meter of an end user in this state or through more than one 648
meter at a single location in this state and that consumes, over 649
the course of the previous calendar year, more than forty-five 650
million kilowatt hours in other than its qualifying 651
manufacturing process, may elect to self-assess the tax as 652
allowed by this division with respect to the electricity used in 653
other than its qualifying manufacturing process. 654

Payment of the tax shall be made directly to the tax 655
commissioner in accordance with divisions (A) (4) and (5) of 656
section 5727.82 of the Revised Code, or the treasurer of state 657
in accordance with section 5727.83 of the Revised Code. If the 658
electric distribution company serving the self-assessing 659
purchaser is a municipal electric utility and the purchaser is 660
within the municipal corporation's corporate limits, payment 661
shall be made to such municipal corporation's general fund and 662
reports shall be filed in accordance with divisions (A) (4) and 663
(5) of section 5727.82 of the Revised Code, except that 664
"municipal corporation" shall be substituted for "treasurer of 665
state" and "tax commissioner." A self-assessing purchaser that 666
pays the excise tax as provided in this division shall not be 667
required to pay the tax to the electric distribution company 668

from which its electricity is distributed. If a self-assessing purchaser's receipt of electricity is not subject to the tax as measured under this division, the tax on the receipt of such electricity shall be measured and paid as provided in division (A) of this section.

(3) In the case of the acquisition of a package, unless the elements of the package are separately stated isolating the total price of electricity from the price of the remaining elements of the package, the tax imposed under this section applies to the entire price of the package. If the elements of the package are separately stated, the tax imposed under this section applies to the total price of the electricity.

(4) Any electric supplier that sells electricity as part of a package shall separately state to the purchaser the total price of the electricity and, upon request by the tax commissioner, the total price of each of the other elements of the package.

(5) The tax commissioner may adopt rules relating to the computation of the total price of electricity with respect to self-assessing purchasers, which may include rules to establish the total price of electricity purchased as part of a package.

(6) An annual application for registration as a self-assessing purchaser shall be made for each qualifying meter or location on a form prescribed by the tax commissioner. The registration year begins on the first day of May and ends on the following thirtieth day of April. Persons may apply after the first day of May for the remainder of the registration year. In the case of an applicant applying on the basis of an estimated consumption of forty-five million kilowatt hours over the course of the succeeding twelve months, the applicant shall provide

such information as the tax commissioner considers to be 699
necessary to estimate such consumption. At the time of making 700
the application and by the first day of May of each year, a 701
self-assessing purchaser shall pay a fee of five hundred dollars 702
to the tax commissioner, or to the treasurer of state as 703
provided in section 5727.83 of the Revised Code, for each 704
qualifying meter or location. The tax commissioner shall 705
immediately pay to the treasurer of state all amounts that the 706
tax commissioner receives under this section. The treasurer of 707
state shall deposit such amounts into the kilowatt hour excise 708
tax administration fund, which is hereby created in the state 709
treasury. Money in the fund shall be used to defray the tax 710
commissioner's cost in administering the tax owed under section 711
5727.81 of the Revised Code by self-assessing purchasers. After 712
the application is approved by the tax commissioner, the 713
registration shall remain in effect for the current registration 714
year, or until canceled by the registrant upon written 715
notification to the commissioner of the election to pay the tax 716
in accordance with division (A) of this section, or until 717
canceled by the tax commissioner for not paying the tax or fee 718
under division (C) of this section or for not meeting the 719
qualifications in division (C) (2) of this section. The tax 720
commissioner shall give written notice to the electric 721
distribution company from which electricity is delivered to a 722
self-assessing purchaser of the purchaser's self-assessing 723
status, and the electric distribution company is relieved of the 724
obligation to pay the tax imposed by division (A) of this 725
section for electricity distributed to that self-assessing 726
purchaser until it is notified by the tax commissioner that the 727
self-assessing purchaser's registration is canceled. Within 728
fifteen days of notification of the canceled registration, the 729
electric distribution company shall be responsible for payment 730

of the tax imposed by division (A) of this section on 731
electricity distributed to a purchaser that is no longer 732
registered as a self-assessing purchaser. A self-assessing 733
purchaser with a canceled registration must file a report and 734
remit the tax imposed by division (A) of this section on all 735
electricity it receives for any measurement period prior to the 736
tax being reported and paid by the electric distribution 737
company. A self-assessing purchaser whose registration is 738
canceled by the tax commissioner is not eligible to register as 739
a self-assessing purchaser for two years after the registration 740
is canceled. 741

(7) If the tax commissioner cancels the self-assessing 742
registration of a purchaser registered on the basis of its 743
estimated consumption because the purchaser does not consume at 744
least forty-five million kilowatt hours of electricity over the 745
course of the twelve-month period for which the estimate was 746
made, the tax commissioner shall assess and collect from the 747
purchaser the difference between (a) the amount of tax that 748
would have been payable under division (A) of this section on 749
the electricity distributed to the purchaser during that period 750
and (b) the amount of tax paid by the purchaser on such 751
electricity pursuant to division (C)(2) of this section. The 752
assessment shall be paid within sixty days after the tax 753
commissioner issues it, regardless of whether the purchaser 754
files a petition for reassessment under section 5727.89 of the 755
Revised Code covering that period. If the purchaser does not pay 756
the assessment within the time prescribed, the amount assessed 757
is subject to the additional charge and the interest prescribed 758
by divisions (B) and (C) of section 5727.82 of the Revised Code, 759
and is subject to assessment under section 5727.89 of the 760
Revised Code. If the purchaser is a qualified end user, division 761

(C) (7) of this section applies only to electricity it consumes 762
in other than its qualifying manufacturing process. 763

(D) The tax imposed by this section does not apply to the 764
distribution of any kilowatt hours of electricity to the federal 765
government, to an end user located at a federal facility that 766
uses electricity for the enrichment of uranium, to a qualified 767
regeneration meter, or to an end user for any day the end user 768
is a qualified end user. The exemption under this division for a 769
qualified end user only applies to the manufacturing location 770
where the qualified end user uses more than three million 771
kilowatt hours per day in a qualifying manufacturing process. 772

(E) All revenue arising from the tax imposed by this 773
section shall be credited to the general revenue fund except as 774
provided by division (C) of this section and section 5727.82 of 775
the Revised Code. 776

Sec. 5727.84. No determinations, computations, 777
certifications, or payments shall be made under this section 778
after June 30, 2015. 779

(A) As used in this section and sections 5727.85, 5727.86, 780
and 5727.87 of the Revised Code: 781

(1) "School district" means a city, local, or exempted 782
village school district. 783

(2) "Joint vocational school district" means a joint 784
vocational school district created under section 3311.16 of the 785
Revised Code, and includes a cooperative education school 786
district created under section 3311.52 or 3311.521 of the 787
Revised Code and a county school financing district created 788
under section 3311.50 of the Revised Code. 789

(3) "Local taxing unit" means a subdivision or taxing 790

unit, as defined in section 5705.01 of the Revised Code, a park 791
district created under Chapter 1545. of the Revised Code, or a 792
township park district established under section 511.23 of the 793
Revised Code, but excludes school districts and joint vocational 794
school districts. 795

(4) "State education aid," for a school district, means 796
the following: 797

(a) For fiscal years prior to fiscal year 2010, the sum of 798
state aid amounts computed for the district under former 799
sections 3317.029, 3317.052, and 3317.053 of the Revised Code 800
and the following provisions, as they existed for the applicable 801
fiscal year: divisions (A), (C) (1), (C) (4), (D), (E), and (F) of 802
section 3317.022; divisions (B), (C), and (D) of section 803
3317.023; divisions (G), (L), and (N) of section 3317.024; and 804
sections 3317.0216, 3317.0217, 3317.04, and 3317.05 of the 805
Revised Code; and the adjustments required by: division (C) of 806
section 3310.08; division (C) (2) of section 3310.41; division 807
(C) of section 3314.08; division (D) (2) of section 3314.091; 808
division (D) of former section 3314.13; divisions (E), (K), (L), 809
(M), and (N) of section 3317.023; division (C) of section 810
3317.20; and sections 3313.979 and 3313.981 of the Revised Code. 811
However, when calculating state education aid for a school 812
district for fiscal years 2008 and 2009, include the amount 813
computed for the district under Section 269.20.80 of H.B. 119 of 814
the 127th general assembly, as subsequently amended, instead of 815
division (D) of section 3317.022 of the Revised Code; and 816
include amounts calculated under Section 269.30.80 of H.B. 119 817
of the 127th general assembly, as subsequently amended. 818

(b) For fiscal years 2010 and 2011, the sum of the amounts 819
computed for the district under former sections 3306.052, 820

3306.12, 3306.13, 3306.19, 3306.191, 3306.192, 3317.052, and 821
3317.053 of the Revised Code and the following provisions, as 822
they existed for the applicable fiscal year: division (G) of 823
section 3317.024; section 3317.05 of the Revised Code; and the 824
adjustments required by division (C) of section 3310.08; 825
division (C) (2) of section 3310.41; division (C) of section 826
3314.08; division (D) (2) of section 3314.091; division (D) of 827
former section 3314.13; divisions (E), (K), (L), (M), and (N) of 828
section 3317.023; division (C) of section 3317.20; and sections 829
3313.979, 3313.981, and 3326.33 of the Revised Code. 830

(c) For fiscal years 2012 and 2013, the amount paid in 831
accordance with the section of H.B. 153 of the 129th general 832
assembly entitled "FUNDING FOR CITY, EXEMPTED VILLAGE, AND LOCAL 833
SCHOOL DISTRICTS" and the adjustments required by division (C) 834
of section 3310.08; division (C) (2) of section 3310.41; section 835
3310.55; division (C) of section 3314.08; division (D) (2) of 836
section 3314.091; division (D) of former section 3314.13; 837
divisions (B), (H), (I), (J), and (K) of section 3317.023; 838
division (C) of section 3317.20; and sections 3313.979 and 839
3313.981 of the Revised Code; 840

(d) For fiscal year 2014 and each fiscal year thereafter, 841
the sum of amounts computed for and paid to the district under 842
section 3317.022 of the Revised Code; and the adjustments 843
required by division (C) of section 3310.08, division (C) (2) of 844
section 3310.41, section 3310.55, division (C) of section 845
3314.08, division (D) (2) of section 3314.091, divisions (B), 846
(H), (J), and (K) of section 3317.023, and sections 3313.978, 847
3313.981, 3317.0212, 3317.0213, 3317.0214, and 3326.33 of the 848
Revised Code. However, for fiscal years 2014 and 2015, the 849
amount computed for the district under the section of this act 850
entitled "TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE 851

SCHOOL DISTRICTS" also shall be included. 852

(5) "State education aid," for a joint vocational school 853
district, means the following: 854

(a) For fiscal years prior to fiscal year 2010, the sum of 855
the state aid amounts computed for the district under division 856
(N) of section 3317.024 and section 3317.16 of the Revised Code. 857
However, when calculating state education aid for a joint 858
vocational school district for fiscal years 2008 and 2009, 859
include the amount computed for the district under Section 860
269.30.90 of H.B. 119 of the 127th general assembly, as 861
subsequently amended. 862

(b) For fiscal years 2010 and 2011, the amount computed 863
for the district in accordance with the section of H.B. 1 of the 864
128th general assembly entitled "FUNDING FOR JOINT VOCATIONAL 865
SCHOOL DISTRICTS." 866

(c) For fiscal years 2012 and 2013, the amount paid in 867
accordance with the section of H.B. 153 of the 129th general 868
assembly entitled "FUNDING FOR JOINT VOCATIONAL SCHOOL 869
DISTRICTS." 870

(d) For fiscal year 2014 and each fiscal year thereafter, 871
the amount computed for the district under section 3317.16 of 872
the Revised Code; except that, for fiscal years 2014 and 2015, 873
the amount computed for the district under the section of this 874
act entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL 875
DISTRICTS" shall be included. 876

(6) "State education aid offset" means the amount 877
determined for each school district or joint vocational school 878
district under division (A) (1) of section 5727.85 of the Revised 879
Code. 880

- (7) "Recognized valuation" means the amount computed for a school district pursuant to section 3317.015 of the Revised Code. 881
882
883
- (8) "Electric company tax value loss" means the amount determined under division (D) of this section. 884
885
- (9) "Natural gas company tax value loss" means the amount determined under division (E) of this section. 886
887
- (10) "Tax value loss" means the sum of the electric company tax value loss and the natural gas company tax value loss. 888
889
890
- (11) "Fixed-rate levy" means any tax levied on property other than a fixed-sum levy. 891
892
- (12) "Fixed-rate levy loss" means the amount determined under division (G) of this section. 893
894
- (13) "Fixed-sum levy" means a tax levied on property at whatever rate is required to produce a specified amount of tax money or levied in excess of the ten-mill limitation to pay debt charges, and includes school district emergency levies charged and payable pursuant to section 5705.194 of the Revised Code. 895
896
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- (14) "Fixed-sum levy loss" means the amount determined under division (H) of this section. 900
901
- (15) "Consumer price index" means the consumer price index (all items, all urban consumers) prepared by the bureau of labor statistics of the United States department of labor. 902
903
904
- (16) "Total resources" and "total library resources" have the same meanings as in section 5751.20 of the Revised Code. 905
906
- (17) "2011 current expense S.B. 3 allocation" means the 907

sum of payments received by a school district or joint vocational school district in fiscal year 2011 for current expense levy losses pursuant to division (C) (2) of section 5727.85 of the Revised Code. If a fixed-rate levy eligible for reimbursement is not charged and payable in any year after tax year 2010, "2011 current expense S.B. 3 allocation" used to compute payments to be made under division (C) (3) of section 5727.85 of the Revised Code in the tax years following the last year the levy is charged and payable shall be reduced to the extent that those payments are attributable to the fixed-rate levy loss of that levy.

(18) "2010 current expense S.B. 3 allocation" means the sum of payments received by a municipal corporation in calendar year 2010 for current expense levy losses pursuant to division (A) (1) of section 5727.86 of the Revised Code, excluding any such payments received for current expense levy losses attributable to a tax levied under section 5705.23 of the Revised Code. If a fixed-rate levy eligible for reimbursement is not charged and payable in any year after tax year 2010, "2010 current expense S.B. 3 allocation" used to compute payments to be made under division (A) (1) (d) or (e) of section 5727.86 of the Revised Code in the tax years following the last year the levy is charged and payable shall be reduced to the extent that those payments are attributable to the fixed-rate levy loss of that levy.

(19) "2010 S.B. 3 allocation" means the sum of payments received by a local taxing unit during calendar year 2010 pursuant to division (A) (1) of section 5727.86 of the Revised Code, excluding any such payments received for fixed-rate levy losses attributable to a tax levied under section 5705.23 of the Revised Code. If a fixed-rate levy eligible for reimbursement is

not charged and payable in any year after tax year 2010, "2010 S.B. 3 allocation" used to compute payments to be made under division (A) (1) (d) or (e) of section 5727.86 of the Revised Code in the tax years following the last year the levy is charged and payable shall be reduced to the extent that those payments are attributable to the fixed-rate levy loss of that levy.

(20) "Total S.B. 3 allocation" means, in the case of a school district or joint vocational school district, the sum of the payments received in fiscal year 2011 pursuant to divisions (C) (2) and (D) of section 5727.85 of the Revised Code. In the case of a local taxing unit, "total S.B. 3 allocation" means the sum of payments received by the unit in calendar year 2010 pursuant to divisions (A) (1) and (4) of section 5727.86 of the Revised Code, excluding any such payments received for fixed-rate levy losses attributable to a tax levied under section 5705.23 of the Revised Code. If a fixed-rate levy eligible for reimbursement is not charged and payable in any year after tax year 2010, "total S.B. 3 allocation" used to compute payments to be made under division (C) (3) of section 5727.85 or division (A) (1) (d) or (e) of section 5727.86 of the Revised Code in the tax years following the last year the levy is charged and payable shall be reduced to the extent that those payments are attributable to the fixed-rate levy loss of that levy as would be computed under division (C) (2) of section 5727.85 or division (A) (1) (b) of section 5727.86 of the Revised Code.

(21) "2011 non-current expense S.B. 3 allocation" means the difference of a school district's or joint vocational school district's total S.B. 3 allocation minus the sum of the school district's 2011 current expense S.B. 3 allocation and the portion of the school district's total S.B. 3 allocation constituting reimbursement for debt levies pursuant to division

(D) of section 5727.85 of the Revised Code. 970

(22) "2010 non-current expense S.B. 3 allocation" means 971
the difference of a municipal corporation's total S.B. 3 972
allocation minus the sum of its 2010 current expense S.B. 3 973
allocation and the portion of its total S.B. 3 allocation 974
constituting reimbursement for debt levies pursuant to division 975
(A) (4) of section 5727.86 of the Revised Code. 976

(23) "S.B. 3 allocation for library purposes" means, in 977
the case of a county, municipal corporation, school district, or 978
township public library that receives the proceeds of a tax 979
levied under section 5705.23 of the Revised Code, the sum of the 980
payments received by the public library in calendar year 2010 981
pursuant to section 5727.86 of the Revised Code for fixed-rate 982
levy losses attributable to a tax levied under section 5705.23 983
of the Revised Code. If a fixed-rate levy authorized under 984
section 5705.23 of the Revised Code that is eligible for 985
reimbursement is not charged and payable in any year after tax 986
year 2010, "S.B. 3 allocation for library purposes" used to 987
compute payments to be made under division (A) (1) (f) of section 988
5727.86 of the Revised Code in the tax years following the last 989
year the levy is charged and payable shall be reduced to the 990
extent that those payments are attributable to the fixed-rate 991
levy loss of that levy as would be computed under division (A) 992
(1) (b) of section 5727.86 of the Revised Code. 993

(24) "Threshold per cent" means, in the case of a school 994
district or joint vocational school district, two per cent for 995
fiscal year 2012 and four per cent for fiscal years 2013 and 996
thereafter. In the case of a local taxing unit or public library 997
that receives the proceeds of a tax levied under section 5705.23 998
of the Revised Code, "threshold per cent" means two per cent for 999

calendar year 2011, four per cent for calendar year 2012, and 1000
six per cent for calendar years 2013 and thereafter. 1001

(B) (1) The kilowatt-hour tax receipts fund is hereby 1002
created in the state treasury and shall consist of money arising 1003
from the tax imposed by section 5727.81 of the Revised Code. All 1004
money in the kilowatt-hour tax receipts fund shall be credited 1005
as follows: 1006

Fiscal Year	General Revenue	School District	Local	
Fund	Property Tax	Government		
	Replacement	Property Tax		
	Fund	Replacement		
		Fund		
2001-2011	63.0%	25.4%	11.6%	1007
2012-2015	88.0%	9.0%	3.0%	1008
<u>General Revenue Fund</u>			<u>84.25%</u>	1009
<u>School District Property Tax Replacement Fund</u>			<u>9.00%</u>	1010
<u>Local Government Property Tax Replacement Fund</u>			<u>3.00%</u>	1011
<u>Abandoned Mine Reclamation Fund</u>			<u>1.50%</u>	1012
<u>Acid Mine Drainage Abatement and Treatment Fund</u>			<u>1.50%</u>	1013
<u>Mine Safety Fund</u>			<u>0.75%</u>	1014

(2) As used in this division: 1020

(a) "Abandoned Mine Reclamation Fund" means the fund 1021
created under division (A) of section 1513.37 of the Revised 1022
Code. 1023

(b) "Acid Mine Drainage Abatement Fund" means the fund 1024
created under division (E) of section 1513.37 of the Revised 1025

Code. 1026

(c) "Mine Safety Fund" means the fund created under 1027
section 1561.24 of the Revised Code. 1028

(C) The natural gas tax receipts fund is hereby created in 1029
the state treasury and shall consist of money arising from the 1030
tax imposed by section 5727.811 of the Revised Code. All money 1031
in the fund shall be credited as follows for fiscal years before 1032
fiscal year 2012: 1033

(1) Sixty-eight and seven-tenths per cent shall be 1034
credited to the school district property tax replacement fund 1035
for the purpose of making the payments described in section 1036
5727.85 of the Revised Code. 1037

(2) Thirty-one and three-tenths per cent shall be credited 1038
to the local government property tax replacement fund for the 1039
purpose of making the payments described in section 5727.86 of 1040
the Revised Code. 1041

(D) Not later than January 1, 2002, the tax commissioner 1042
shall determine for each taxing district its electric company 1043
tax value loss, which is the sum of the applicable amounts 1044
described in divisions (D)(1) to (4) of this section: 1045

(1) The difference obtained by subtracting the amount 1046
described in division (D)(1)(b) from the amount described in 1047
division (D)(1)(a) of this section. 1048

(a) The value of electric company and rural electric 1049
company tangible personal property as assessed by the tax 1050
commissioner for tax year 1998 on a preliminary assessment, or 1051
an amended preliminary assessment if issued prior to March 1, 1052
1999, and as apportioned to the taxing district for tax year 1053
1998; 1054

(b) The value of electric company and rural electric
company tangible personal property as assessed by the tax
commissioner for tax year 1998 had the property been apportioned
to the taxing district for tax year 2001, and assessed at the
rates in effect for tax year 2001.

(2) The difference obtained by subtracting the amount
described in division (D) (2) (b) from the amount described in
division (D) (2) (a) of this section.

(a) The three-year average for tax years 1996, 1997, and
1998 of the assessed value from nuclear fuel materials and
assemblies assessed against a person under Chapter 5711. of the
Revised Code from the leasing of them to an electric company for
those respective tax years, as reflected in the preliminary
assessments;

(b) The three-year average assessed value from nuclear
fuel materials and assemblies assessed under division (D) (2) (a)
of this section for tax years 1996, 1997, and 1998, as reflected
in the preliminary assessments, using an assessment rate of
twenty-five per cent.

(3) In the case of a taxing district having a nuclear
power plant within its territory, any amount, resulting in an
electric company tax value loss, obtained by subtracting the
amount described in division (D) (1) of this section from the
difference obtained by subtracting the amount described in
division (D) (3) (b) of this section from the amount described in
division (D) (3) (a) of this section.

(a) The value of electric company tangible personal
property as assessed by the tax commissioner for tax year 2000
on a preliminary assessment, or an amended preliminary

assessment if issued prior to March 1, 2001, and as apportioned 1084
to the taxing district for tax year 2000; 1085

(b) The value of electric company tangible personal 1086
property as assessed by the tax commissioner for tax year 2001 1087
on a preliminary assessment, or an amended preliminary 1088
assessment if issued prior to March 1, 2002, and as apportioned 1089
to the taxing district for tax year 2001. 1090

(4) In the case of a taxing district having a nuclear 1091
power plant within its territory, the difference obtained by 1092
subtracting the amount described in division (D) (4) (b) of this 1093
section from the amount described in division (D) (4) (a) of this 1094
section, provided that such difference is greater than ten per 1095
cent of the amount described in division (D) (4) (a) of this 1096
section. 1097

(a) The value of electric company tangible personal 1098
property as assessed by the tax commissioner for tax year 2005 1099
on a preliminary assessment, or an amended preliminary 1100
assessment if issued prior to March 1, 2006, and as apportioned 1101
to the taxing district for tax year 2005; 1102

(b) The value of electric company tangible personal 1103
property as assessed by the tax commissioner for tax year 2006 1104
on a preliminary assessment, or an amended preliminary 1105
assessment if issued prior to March 1, 2007, and as apportioned 1106
to the taxing district for tax year 2006. 1107

(E) Not later than January 1, 2002, the tax commissioner 1108
shall determine for each taxing district its natural gas company 1109
tax value loss, which is the sum of the amounts described in 1110
divisions (E) (1) and (2) of this section: 1111

(1) The difference obtained by subtracting the amount 1112

described in division (E) (1) (b) from the amount described in 1113
division (E) (1) (a) of this section. 1114

(a) The value of all natural gas company tangible personal 1115
property, other than property described in division (E) (2) of 1116
this section, as assessed by the tax commissioner for tax year 1117
1999 on a preliminary assessment, or an amended preliminary 1118
assessment if issued prior to March 1, 2000, and apportioned to 1119
the taxing district for tax year 1999; 1120

(b) The value of all natural gas company tangible personal 1121
property, other than property described in division (E) (2) of 1122
this section, as assessed by the tax commissioner for tax year 1123
1999 had the property been apportioned to the taxing district 1124
for tax year 2001, and assessed at the rates in effect for tax 1125
year 2001. 1126

(2) The difference in the value of current gas obtained by 1127
subtracting the amount described in division (E) (2) (b) from the 1128
amount described in division (E) (2) (a) of this section. 1129

(a) The three-year average assessed value of current gas 1130
as assessed by the tax commissioner for tax years 1997, 1998, 1131
and 1999 on a preliminary assessment, or an amended preliminary 1132
assessment if issued prior to March 1, 2001, and as apportioned 1133
in the taxing district for those respective years; 1134

(b) The three-year average assessed value from current gas 1135
under division (E) (2) (a) of this section for tax years 1997, 1136
1998, and 1999, as reflected in the preliminary assessment, 1137
using an assessment rate of twenty-five per cent. 1138

(F) The tax commissioner may request that natural gas 1139
companies, electric companies, and rural electric companies file 1140
a report to help determine the tax value loss under divisions 1141

(D) and (E) of this section. The report shall be filed within 1142
thirty days of the commissioner's request. A company that fails 1143
to file the report or does not timely file the report is subject 1144
to the penalty in section 5727.60 of the Revised Code. 1145

(G) Not later than January 1, 2002, the tax commissioner 1146
shall determine for each school district, joint vocational 1147
school district, and local taxing unit its fixed-rate levy loss, 1148
which is the sum of its electric company tax value loss 1149
multiplied by the tax rate in effect in tax year 1998 for fixed- 1150
rate levies and its natural gas company tax value loss 1151
multiplied by the tax rate in effect in tax year 1999 for fixed- 1152
rate levies. 1153

(H) Not later than January 1, 2002, the tax commissioner 1154
shall determine for each school district, joint vocational 1155
school district, and local taxing unit its fixed-sum levy loss, 1156
which is the amount obtained by subtracting the amount described 1157
in division (H)(2) of this section from the amount described in 1158
division (H)(1) of this section: 1159

(1) The sum of the electric company tax value loss 1160
multiplied by the tax rate in effect in tax year 1998, and the 1161
natural gas company tax value loss multiplied by the tax rate in 1162
effect in tax year 1999, for fixed-sum levies for all taxing 1163
districts within each school district, joint vocational school 1164
district, and local taxing unit. For the years 2002 through 1165
2006, this computation shall include school district emergency 1166
levies that existed in 1998 in the case of the electric company 1167
tax value loss, and 1999 in the case of the natural gas company 1168
tax value loss, and all other fixed-sum levies that existed in 1169
1998 in the case of the electric company tax value loss and 1999 1170
in the case of the natural gas company tax value loss and 1171

continue to be charged in the tax year preceding the 1172
distribution year. For the years 2007 through 2016 in the case 1173
of school district emergency levies, and for all years after 1174
2006 in the case of all other fixed-sum levies, this computation 1175
shall exclude all fixed-sum levies that existed in 1998 in the 1176
case of the electric company tax value loss and 1999 in the case 1177
of the natural gas company tax value loss, but are no longer in 1178
effect in the tax year preceding the distribution year. For the 1179
purposes of this section, an emergency levy that existed in 1998 1180
in the case of the electric company tax value loss, and 1999 in 1181
the case of the natural gas company tax value loss, continues to 1182
exist in a year beginning on or after January 1, 2007, but 1183
before January 1, 2017, if, in that year, the board of education 1184
levies a school district emergency levy for an annual sum at 1185
least equal to the annual sum levied by the board in tax year 1186
1998 or 1999, respectively, less the amount of the payment 1187
certified under this division for 2002. 1188

(2) The total taxable value in tax year 1999 less the tax 1189
value loss in each school district, joint vocational school 1190
district, and local taxing unit multiplied by one-fourth of one 1191
mill. 1192

If the amount computed under division (H) of this section 1193
for any school district, joint vocational school district, or 1194
local taxing unit is greater than zero, that amount shall equal 1195
the fixed-sum levy loss reimbursed pursuant to division (F) of 1196
section 5727.85 of the Revised Code or division (A) (2) of 1197
section 5727.86 of the Revised Code, and the one-fourth of one 1198
mill that is subtracted under division (H) (2) of this section 1199
shall be apportioned among all contributing fixed-sum levies in 1200
the proportion of each levy to the sum of all fixed-sum levies 1201
within each school district, joint vocational school district, 1202

or local taxing unit. 1203

(I) Notwithstanding divisions (D), (E), (G), and (H) of 1204
this section, in computing the tax value loss, fixed-rate levy 1205
loss, and fixed-sum levy loss, the tax commissioner shall use 1206
the greater of the 1998 tax rate or the 1999 tax rate in the 1207
case of levy losses associated with the electric company tax 1208
value loss, but the 1999 tax rate shall not include for this 1209
purpose any tax levy approved by the voters after June 30, 1999, 1210
and the tax commissioner shall use the greater of the 1999 or 1211
the 2000 tax rate in the case of levy losses associated with the 1212
natural gas company tax value loss. 1213

(J) Not later than January 1, 2002, the tax commissioner 1214
shall certify to the department of education the tax value loss 1215
determined under divisions (D) and (E) of this section for each 1216
taxing district, the fixed-rate levy loss calculated under 1217
division (G) of this section, and the fixed-sum levy loss 1218
calculated under division (H) of this section. The calculations 1219
under divisions (G) and (H) of this section shall separately 1220
display the levy loss for each levy eligible for reimbursement. 1221

(K) Not later than September 1, 2001, the tax commissioner 1222
shall certify the amount of the fixed-sum levy loss to the 1223
county auditor of each county in which a school district with a 1224
fixed-sum levy loss has territory. 1225

Section 2. That existing sections 1513.37, 1561.24, 1226
5727.81, and 5727.84 of the Revised Code are hereby repealed. 1227