

**As Introduced**

**134th General Assembly**

**Regular Session**

**2021-2022**

**H. B. No. 39**

**Representatives Sobecki, Miller, A.**

**Cosponsors: Representatives Lepore-Hagan, Miller, J., Sheehy, Smith, K.,  
Schmidt, Upchurch**

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**A BILL**

To amend sections 131.51, 5705.31, 5705.32, 1  
5705.321, 5747.46, 5747.47, and 5747.48 of the 2  
Revised Code and to amend Sections 387.10 and 3  
387.20 of H.B. 166 of the 133rd General Assembly 4  
to increase the Public Library Fund, to allocate 5  
the increase to libraries equally, and to make 6  
an appropriation. 7

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

**Section 1.** That sections 131.51, 5705.31, 5705.32, 8  
5705.321, 5747.46, 5747.47, and 5747.48 of the Revised Code be 9  
amended to read as follows: 10

**Sec. 131.51.** (A) On or before the seventh day of each 11  
month, the director of budget and management shall credit to the 12  
local government fund one and sixty-six one-hundredths per cent 13  
of the total tax revenue credited to the general revenue fund 14  
during the preceding month. In determining the total tax revenue 15  
credited to the general revenue fund during the preceding month, 16  
the director shall include amounts transferred from the fund 17  
during the preceding month under this division and division (B) 18

of this section. Money shall be distributed from the local 19  
government fund as required under sections 5747.50 and 5747.503 20  
of the Revised Code during the same month in which it is 21  
credited to the fund. 22

(B) On or before the seventh day of each month, the 23  
director of budget and management shall credit to the public 24  
library fund one and ~~sixty-six~~ ninety-nine one-hundredths per 25  
cent of the total tax revenue credited to the general revenue 26  
fund during the preceding month. In determining the total tax 27  
revenue credited to the general revenue fund during the 28  
preceding month, the director shall include amounts transferred 29  
from the fund during the preceding month under this division and 30  
division (A) of this section. Money shall be distributed from 31  
the public library fund as required under section 5747.47 of the 32  
Revised Code during the same month in which it is credited to 33  
the fund. 34

(C) The director of budget and management shall develop a 35  
schedule identifying the specific tax revenue sources to be used 36  
to make the monthly transfers required under divisions (A) and 37  
(B) of this section. The director may, from time to time, revise 38  
the schedule as the director considers necessary. 39

**Sec. 5705.31.** The county auditor shall present to the 40  
county budget commission the annual tax budgets submitted under 41  
sections 5705.01 to 5705.47 of the Revised Code, together with 42  
an estimate prepared by the auditor of the amount of any state 43  
levy, the rate of any school tax levy as previously determined, 44  
the tax commissioner's estimate of the amount to be received in 45  
the county public library fund from the general account of the 46  
public library fund, the tax rates provided under section 47  
5705.281 of the Revised Code if adoption of the tax budget was 48

waived under that section, and such other information as the 49  
commission requests or the tax commissioner prescribes. The 50  
budget commission shall examine such budget and ascertain the 51  
total amount proposed to be raised in the county for the 52  
purposes of each subdivision and other taxing units in the 53  
county. 54

The commission shall ascertain that the following levies 55  
have been properly authorized and, if so authorized, shall 56  
approve them without modification: 57

(A) All levies in excess of the ten-mill limitation; 58

(B) All levies for debt charges not provided for by levies 59  
in excess of the ten-mill limitation, including levies necessary 60  
to pay notes issued for emergency purposes; 61

(C) The levies prescribed by division (B) of sections 62  
742.33 and 742.34 of the Revised Code; 63

(D) Except as otherwise provided in this division, a 64  
minimum levy within the ten-mill limitation for the current 65  
expense and debt service of each subdivision or taxing unit, 66  
which shall equal two-thirds of the average levy for current 67  
expenses and debt service allotted within the fifteen-mill 68  
limitation to such subdivision or taxing unit during the last 69  
five years the fifteen-mill limitation was in effect unless such 70  
subdivision or taxing unit requests an amount requiring a lower 71  
rate. Except as provided in section 5705.312 of the Revised 72  
Code, if the levies required in divisions (B) and (C) of this 73  
section for the subdivision or taxing unit equal or exceed the 74  
entire minimum levy of the subdivision as fixed, the minimum 75  
levies of the other subdivisions or taxing units shall be 76  
reduced by the commission to provide for the levies and an 77

operating levy for the subdivision. Such additional levy shall 78  
be deducted from the minimum levies of each of the other 79  
subdivisions or taxing units, but the operating levy for a 80  
school district shall not be reduced below a figure equivalent 81  
to forty-five per cent of the millage available within the ten- 82  
mill limitation after all the levies in divisions (B) and (C) of 83  
this section have been provided for. 84

If a municipal corporation and a township have entered 85  
into an annexation agreement under section 709.192 of the 86  
Revised Code in which they agree to reallocate their shares of 87  
the minimum levies established under this division and if that 88  
annexation agreement is submitted along with the annual tax 89  
budget of both the township and the municipal corporation, then, 90  
when determining the minimum levy under this division, the 91  
auditor shall allocate, to the extent possible, the minimum levy 92  
for that municipal corporation and township in accordance with 93  
their annexation agreement. 94

(E) The levies prescribed by section 3709.29 of the 95  
Revised Code. 96

Divisions (A) to (E) of this section are mandatory, and 97  
commissions shall be without discretion to reduce such minimum 98  
levies except as provided in such divisions. 99

If any debt charge is omitted from the budget, the 100  
commission shall include it therein. 101

**Sec. 5705.32.** (A) The county budget commission shall 102  
adjust the estimated amounts required from the general property 103  
tax for each fund, as shown by the tax budgets or other 104  
information required to be provided under section 5705.281 of 105  
the Revised Code, so as to bring the tax levies required 106

therefor within the limitations specified in sections 5705.01 to 107  
5705.47 of the Revised Code, for such levies, but no levy shall 108  
be reduced below a minimum fixed by law. The commission may 109  
revise and adjust the estimate of balances and receipts from all 110  
sources for each fund and shall determine the total 111  
appropriations that may be made therefrom. 112

(B) The commission shall fix the amount of the county 113  
public library fund to be distributed under division (B) of 114  
section 5747.48 of the Revised Code to each board of public 115  
library trustees that has qualified under section 5705.28 of the 116  
Revised Code for participation in the proceeds of such fund. The 117  
amount paid to all libraries in the county ~~from such fund~~ under 118  
division (B) of section 5747.48 of the Revised Code shall never 119  
be a smaller per cent of the amount credited to that fund from 120  
the general account of the public library fund than the average 121  
of the percentages of the county's classified taxes that were 122  
distributed to libraries in 1982, 1983, and 1984, as determined 123  
by the county auditor. The commission shall base the amount for 124  
distribution on the needs of such library for the construction 125  
of new library buildings, parts of buildings, improvements, 126  
operation, maintenance, or other expenses. In determining the 127  
needs of each library board of trustees, and in calculating the 128  
amount to be distributed to any library board of trustees on the 129  
basis of its needs, the commission shall make no reduction in 130  
its allocation ~~from the fund~~ on account of additional revenues 131  
realized by a library from increased taxes or service charges 132  
voted by its electorate, from allocations made to the library 133  
under division (C) of section 5747.48 of the Revised Code, from 134  
revenues received through federal or state grants, projects, or 135  
programs, or from grants from private sources. 136

(C) Notwithstanding the fact that alternative methods of 137

financing such needs are available, after fixing the amount to 138  
be distributed to libraries under division (B) of section 139  
5747.48 of the Revised Code, the commission shall fix the 140  
amount, if any, of the county public library fund to be 141  
distributed under division (B) of that section to each board of 142  
township park commissioners, the county, and each municipal 143  
corporation in accordance with the following: 144

(1) Each municipal corporation in the county shall receive 145  
a per cent of the remainder that equals the per cent that the 146  
county auditor determines the classified property taxes 147  
originating in such municipal corporation in 1984 were of the 148  
total of all of the county's classified property taxes in 1984. 149  
The commission may deduct from this amount any amount that the 150  
budget commission allows to the board of township park 151  
commissioners of a township park district, the boundaries of 152  
which are coextensive with or contained within the boundaries of 153  
the municipal corporation. 154

(2) The county shall receive a per cent of the remainder 155  
that equals the per cent that the county auditor determines the 156  
classified property taxes originating outside of the boundaries 157  
of municipal corporations in the county in 1984 were of the 158  
total of all of the county's classified property taxes in 1984. 159  
The commission may deduct from this amount any amount that the 160  
budget commission allows to the board of township park 161  
commissioners of a township park district, the boundaries of 162  
which are not coextensive with or contained within those of any 163  
municipal corporation in the county. 164

(D) The commission shall separately set forth the amounts 165  
fixed and determined under divisions (B) and (C) of this section 166  
in the "official certificate of estimated resources," as 167

provided in section 5705.35 of the Revised Code, and separately 168  
certify such amount to the county auditor who shall be guided 169  
thereby in the distribution of the county public library fund 170  
for and during the fiscal year. In determining such amounts, the 171  
commission shall be guided by the estimate certified by the tax 172  
commissioner and presented by the auditor under section 5705.31 173  
of the Revised Code, as to the total amount of revenue to be 174  
received in the county public library fund from the general 175  
account of the public library fund during such fiscal year. 176

(E) (1) At least five days before the date of any meeting 177  
at which the budget commission plans to discuss the distribution 178  
of the county public library fund, it shall notify each 179  
legislative authority and board of public library trustees, 180  
county commissioners, and township park commissioners eligible 181  
to participate in the distribution of the fund of the date, 182  
time, place, and agenda for the meeting. Any legislative 183  
authority or board entitled to notice under this division may 184  
designate an officer or employee of such legislative authority 185  
or board to whom the commission shall deliver the notice. 186

(2) Before the final determination of the amount to be 187  
allotted to each subdivision from any source, the commission 188  
shall permit representatives of each subdivision and of each 189  
board of public library trustees to appear before it to explain 190  
its financial needs. 191

(F) If any public library receives and expends any funds 192  
allocated to it under this section for the construction of new 193  
library buildings or parts of buildings, such library shall be 194  
free and open to the inhabitants of the county in which it is 195  
located. Any board of library trustees that receives funds under 196  
this section and section 5747.48 of the Revised Code shall have 197

its financial records open for public inspection at all 198  
reasonable times. 199

**Sec. 5705.321.** (A) As used in this section: 200

(1) "City, located wholly or partially in the county, with 201  
the greatest population" means the city, located wholly or 202  
partially in the county, with the greatest population residing 203  
in the county; however, if the county budget commission on or 204  
before January 1, 1998, adopted an alternative method of 205  
apportionment that was approved by the city, located partially 206  
in the county, with the greatest population but not the greatest 207  
population residing in the county, "city, located wholly or 208  
partially in the county, with the greatest population" means the 209  
city, located wholly or partially in the county, with the 210  
greatest population whether residing in the county or not, if 211  
this alternative meaning is adopted by action of the board of 212  
county commissioners and a majority of the boards of township 213  
trustees and legislative authorities of municipal corporations 214  
located wholly or partially in the county. 215

(2) "Participating political subdivision" means a 216  
municipal corporation or township that satisfies all of the 217  
following: 218

(a) It is located wholly or partially in the county. 219

(b) It is not the city, located wholly or partially in the 220  
county, with the greatest population. 221

(c) Public library fund moneys are apportioned to it under 222  
the county's alternative method or formula of apportionment in 223  
the current calendar year. 224

(B) In lieu of the method of apportionment of the county 225  
public library fund provided by division (C) of section 5705.32 226



of the Revised Code, the county budget commission may provide 227  
for the apportionment of money to be distributed from the fund 228  
under division (B) of section 5747.48 of the Revised Code under 229  
an alternative method or on a formula basis as authorized by 230  
this section. 231

Except as otherwise provided in division (C) of this 232  
section, the alternative method of apportionment shall have 233  
first been approved by all of the following governmental units: 234  
the board of county commissioners; the legislative authority of 235  
the city, located wholly or partially in the county, with the 236  
greatest population; and a majority of the boards of township 237  
trustees and legislative authorities of municipal corporations, 238  
located wholly or partially in the county, excluding the 239  
legislative authority of the city, located wholly or partially 240  
in the county, with the greatest population. In granting or 241  
denying approval for an alternative method of apportionment, the 242  
board of county commissioners, boards of township trustees, and 243  
legislative authorities of municipal corporations shall act by 244  
motion. A motion to approve shall be passed upon a majority vote 245  
of the members of a board of county commissioners, board of 246  
township trustees, or legislative authority of a municipal 247  
corporation, shall take effect immediately, and need not be 248  
published. 249

Any alternative method of apportionment adopted and 250  
approved under this division may be revised, amended, or 251  
repealed in the same manner as it may be adopted and approved. 252  
If an alternative method of apportionment adopted and approved 253  
under this division is repealed, the amount in the county public 254  
library fund to be distributed under division (B) of section 255  
5747.48 of the Revised Code shall be apportioned among the 256  
subdivisions eligible to participate in the fund, commencing in 257

the ensuing calendar year, under the apportionment provided in 258  
divisions (B) and (C) of section 5705.32 of the Revised Code, 259  
unless the repeal occurs by operation of division (C) of this 260  
section or a new method for apportionment of the fund is 261  
provided in the action of repeal. 262

(C) This division applies only in counties in which the 263  
city, located wholly or partially in the county, with the 264  
greatest population has a population of twenty thousand or less 265  
and a population that is less than fifteen per cent of the total 266  
population of the county. In such a county, the legislative 267  
authorities or boards of township trustees of two or more 268  
participating political subdivisions, which together have a 269  
population residing in the county that is a majority of the 270  
total population of the county, each may adopt a resolution to 271  
exclude the approval otherwise required of the legislative 272  
authority of the city, located wholly or partially in the 273  
county, with the greatest population. All of the resolutions to 274  
exclude that approval shall be adopted not later than the first 275  
Monday of August of the year preceding the calendar year in 276  
which distributions are to be made under an alternative method 277  
of apportionment. 278

A motion granting or denying approval of an alternative 279  
method of apportionment under this division shall be adopted by 280  
a majority vote of the members of the board of county 281  
commissioners and by a majority vote of a majority of the boards 282  
of township trustees and legislative authorities of the 283  
municipal corporations located wholly or partially in the 284  
county, other than the city, located wholly or partially in the 285  
county, with the greatest population, shall take effect 286  
immediately, and need not be published. The alternative method 287  
of apportionment under this division shall be adopted and 288

approved annually, not later than the first Monday of August of 289  
the year preceding the calendar year in which distributions are 290  
to be made under it. A motion granting approval of an 291  
alternative method of apportionment under this division repeals 292  
any existing alternative method of apportionment, effective with 293  
distributions to be made from the fund in the ensuing calendar 294  
year. An alternative method of apportionment under this division 295  
shall not be revised or amended after the first Monday of August 296  
of the year preceding the calendar year in which distributions 297  
are to be made under it. 298

(D) In determining an alternative method of apportionment 299  
authorized by this section, the county budget commission may 300  
include in the method any factor considered to be appropriate 301  
and reliable, in the sole discretion of the county budget 302  
commission. 303

(E) On the basis of any alternative method of 304  
apportionment adopted and approved as authorized by this 305  
section, as certified by the auditor to the county treasurer, 306  
the county treasurer shall make distribution of the money in the 307  
county public library fund under division (B) of section 5747.48 308  
of the Revised Code to each subdivision eligible to participate 309  
in the fund, and the auditor, when the amount of those shares is 310  
in the custody of the treasurer in the amounts so computed to be 311  
due the respective subdivisions, shall at the same time certify 312  
to the tax commissioner the percentage share of the county as a 313  
subdivision. All money received into the treasury of a 314  
subdivision from the county public library fund in a county 315  
treasury shall be paid into the general fund and used for the 316  
current operating expenses of the subdivision. 317

(F) The actions of the county budget commission taken 318

pursuant to this section are final and may not be appealed to 319  
the board of tax appeals, except on the issues of abuse of 320  
discretion and failure to comply with the formula. 321

**Sec. 5747.46.** As used in sections 5747.46 and 5747.47 of 322  
the Revised Code: 323

(A) "Year's fund balance" means the amount credited to the 324  
general account of the public library fund during a calendar 325  
year. 326

(B) "Distribution year" means the calendar year during 327  
which a year's fund balance is distributed under section 5747.47 328  
of the Revised Code. 329

(C) "CPI" means the consumer price index for all urban 330  
consumers (United States city average, all items), prepared by 331  
the United States department of labor, bureau of labor 332  
statistics. 333

(D) "Inflation factor" means the quotient obtained by 334  
dividing the CPI for May of the year preceding the distribution 335  
year by the CPI for May of the second preceding year. If the 336  
quotient so obtained is less than one, the inflation factor 337  
shall equal one. 338

(E) "Population" means whichever of the following has most 339  
recently been issued, as of the first day of June preceding the 340  
distribution year: 341

(1) The most recent decennial census figures that include 342  
population figures for each county in the state; 343

(2) The most current issue of "Current Population Reports: 344  
Local Population Estimates" issued by the United States bureau 345  
of the census that contains population estimates for each county 346

in the state and the state.	347
(F) "County's equalization ratio for a distribution year"	348
means a percentage computed for that county as follows:	349
(1) Square the per cent that the county's population is of the state's population;	350 351
(2) Divide the product so obtained by the per cent that the county's total entitlement for the preceding year is of all counties' total entitlements for the preceding year;	352 353 354
(3) Divide the quotient so obtained by the sum of the quotients so obtained for all counties.	355 356
(G) "Total entitlement" means, with respect to a distribution year, the sum of a county's guaranteed share plus its share of the excess. For the 2012 distribution year, "total entitlement" equals the sum of payments made to a county public library fund during that year.	357 358 359 360 361
(1) "Guaranteed share" means, for a distribution year, the product obtained by multiplying a county's total entitlement for the preceding distribution year by the inflation factor. If the sum of the guaranteed shares for all counties exceeds the year's fund balance, the guaranteed shares of all counties shall be reduced by a percentage that will result in the sum of such guaranteed shares being equal to the year's fund balance.	362 363 364 365 366 367 368
(2) "Share of excess" means, for a distribution year, the product obtained by multiplying a county's equalization ratio by the difference between the year's fund balance and the sum of the guaranteed shares for all counties. If the sum of the guaranteed shares for all counties exceeds the year's fund balance the share of the excess for all counties is zero.	369 370 371 372 373 374

(H) "Net distribution" means the sum of the payments made 375  
to a county's public library fund from the general account of 376  
the public library fund during a distribution year, adjusted as 377  
follows: 378

(1) If the county received an overpayment during the 379  
preceding distribution year, add the amount of the overpayment; 380

(2) If the county received an underpayment during the 381  
preceding distribution year, deduct the amount of the 382  
underpayment. 383

(I) "Overpayment" or "underpayment" for a distribution 384  
year means the amount by which the net distribution to a 385  
county's public library fund from the general account of the 386  
public library fund during that distribution year exceeded or 387  
was less than the county's total entitlement for that year. 388

All computations made under this section shall be rounded 389  
to the nearest one-hundredth of one per cent. 390

**Sec. 5747.47.** (A) The director of budget and management 391  
shall establish two separate accounts of the public library 392  
fund, a general account and a supplemental account. On or before 393  
the seventh day of each month, of the total amount credited to 394  
the public library fund in that month, the director shall credit 395  
eighty-three and forty-two one-hundredths of one per cent to the 396  
general account and sixteen and fifty-eight one-hundredths of 397  
one per cent to the supplemental account. 398

(B)(1) By the twenty-fifth day of July of each year, the 399  
tax commissioner shall estimate and certify the following for 400  
each county to its county auditor: 401

(a) Its guaranteed share of the ensuing year's fund 402  
balance; 403

(b) Its share of the excess of the ensuing year's fund 404  
balance; 405

(c) Its total entitlement. 406

(2) In December and in June following such estimations and 407  
certifications, the commissioner shall revise such estimates and 408  
certify such revised estimates to the respective county 409  
auditors. 410

~~(B)~~ (C) By the tenth day of each month, the commissioner 411  
shall distribute the amount credited to the general account of 412  
the public library fund in the current month ~~under section~~ 413  
~~131.51 of the Revised Code. The distributions shall be made as~~ 414  
follows: 415

(1) During the first six months of each year, each county 416  
shall be paid a percentage of the balance that is the same per 417  
cent that the revised estimate of the county's total entitlement 418  
certified in December under division ~~(A)~~ (B) (2) of this section 419  
is of the sum of such revised estimates of the total 420  
entitlements for all counties. 421

(2) During the last six months, each county shall be paid 422  
a percentage of the balance that is the same per cent that the 423  
revised estimate of the county's total entitlement certified in 424  
June under division ~~(A)~~ (B) (2) of this section is of the sum of 425  
such revised estimates of the total entitlements for all 426  
counties. 427

(3) During each of the first six months of each year, the 428  
payments made to each county shall be adjusted as follows: 429

(a) If the county received an overpayment during the 430  
preceding distribution year, reduce the sum of the payments by 431  
the amount of such overpayment. The reduction shall be 432

apportioned over the six months. 433

(b) If the county received an underpayment during the 434  
preceding distribution year, increase the sum of the payments by 435  
the amount of such underpayment. The increase shall be 436  
apportioned over the six months. 437

~~(C)~~ (D) By the twentieth day of December of each year, the 438  
tax commissioner shall determine and certify to the auditor of 439  
each county each of the following with respect to the current 440  
distribution year: 441

(1) The year's fund balance; 442

(2) Each county's guaranteed share; 443

(3) Each county's share of the excess; 444

(4) Each county's total entitlement; 445

(5) Each county's net distribution; 446

(6) The amount by which each county's net distribution 447  
exceeded or was less than its total entitlement, which amount 448  
shall constitute the county's overpayment or underpayment for 449  
purposes of division ~~(B)~~ (C) (3) of this section in the ensuing 450  
distribution year. 451

(E) By the tenth day of each month, the commissioner shall 452  
distribute the amount credited to the supplemental account of 453  
the public library fund in the current month to each county. The 454  
amount credited to that account each month shall be divided 455  
equally among all libraries eligible to receive an allocation 456  
under division (B) of section 5747.48 of the Revised Code in 457  
that month, and the amount distributed to each county shall 458  
equal the sum of the allocations to be made to each such library 459  
in that county. 460



**Sec. 5747.48.** (A) On the fifteenth day of each month, the 461  
county treasurer shall distribute the balance in the county 462  
public library fund. 463

(B) Amounts credited to the county public library fund 464  
from the general account of the public library fund shall be 465  
distributed among the county, boards of public library trustees, 466  
municipal corporations, and boards of township park 467  
commissioners for which the county budget commission has fixed 468  
an allocation from the fund in that year in accordance with 469  
section 5705.32 of the Revised Code in the same proportions that 470  
each such entity's allocation as fixed by the commission is of 471  
the total of all such allocations in that year. 472

(C) Amounts credited to the county public library fund 473  
from the supplemental account of the public library fund shall 474  
be allocated equally among all libraries in the county eligible 475  
to receive an allocation under division (B) of this section in 476  
that month. In addition to any other lawful purpose, a library 477  
may use distributions from the supplemental account for any of 478  
the following purposes: 479

- (1) Library modernization; 480
- (2) After-school programs; 481
- (3) Cultural programs; 482
- (4) Workforce development; 483
- (5) Community engagement; 484
- (6) Technology improvements; 485
- (7) Innovation projects; 486
- (8) Language services; 487

<u>(9) Literacy programs.</u>	488
<u>(D) All money received into the treasury of a municipal corporation or county under this section shall be credited to the general fund therein, provided that in a municipal corporation there shall be credited to the funds established under division (D) of section 5705.09 of the Revised Code a portion of the total amount to be credited to funds of the municipal corporation, which portion shall be determined by multiplying the total amount to be credited by the percentage that the funds credited under division (D) of said section in 1938 bore to all the funds credited under said section in 1938. If a municipal corporation is in default with respect to the principal or interest of any outstanding notes or bonds, the moneys distributed under this section shall be credited to the funds established under divisions (A), (B), (C), and (D) of section 5705.09 of the Revised Code, in the same proportion in which the funds derived from the levy for the previous year on the general tax list and duplicate are divided.</u>	489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505
<b>Section 2.</b> That existing sections 131.51, 5705.31, 5705.32, 5705.321, 5747.46, 5747.47, and 5747.48 of the Revised Code are hereby repealed.	506 507 508
<b>Section 3.</b> (A) The amendment by this act of sections 131.51, 5705.31, 5705.32, 5705.321, 5747.46, 5747.47, and 5747.48 of the Revised Code and of Section 387.20 of H.B. 166 of the 133rd General Assembly applies on and after the first day of the first month beginning after the effective date of this section.	509 510 511 512 513 514
For the purposes of the calculations required under section 5747.46 of the Revised Code, any amounts credited to the Public Library Fund in any month preceding the month to which	515 516 517

this act first applies shall be considered to have been credited 518  
to the general account of that fund. 519

(B) Notwithstanding the amendment by this act of section 520  
5747.47 of the Revised Code, of the total amount credited to the 521  
Public Library Fund in any month of fiscal year 2021 that begins 522  
after the effective date of this section, the Director of Budget 523  
and Management shall credit eighty-three and seventy-four one- 524  
hundredths of one per cent to the general account and sixteen 525  
and twenty-six one-hundredths of one per cent to the 526  
supplemental account. 527

**Section 4.** That Sections 387.10 and 387.20 of H.B. 166 of 528  
the 133rd General Assembly be amended to read as follows: 529

**Sec. 387.10.** 530

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1	2	3	4	5
A RDF STATE REVENUE DISTRIBUTIONS				
B General Revenue Fund Group				
C	GRF 110908	Property Tax	\$644,885,000	\$650,342,850
		Reimbursement - Local Government		
D	GRF 200903	Property Tax	\$1,197,715,000	\$1,207,908,150
		Reimbursement - Education		
E	TOTAL GRF	General Revenue Fund	\$1,842,600,000	\$1,858,251,000

Group				
F	Revenue Distribution Fund Group			
G	5JG0 110633	Gross Casino Revenue Payments-County	\$144,150,000	\$147,030,000
H	5JH0 110634	Gross Casino Revenue Payments- School Districts	\$95,880,000	\$97,800,000
I	5JJ0 110636	Gross Casino Revenue - Host City	\$14,150,000	\$14,430,000
J	7047 200902	Property Tax Replacement Phase Out-Education	\$135,105,080	\$111,196,773
K	7049 336900	Indigent Drivers Alcohol Treatment	\$2,250,000	\$2,250,000
L	7050 762900	International Registration Plan Distribution	\$23,000,000	\$23,000,000
M	7051 762901	Auto Registration Distribution	\$328,000,000	\$328,000,000
N	7060 110960	Gasoline Excise Tax Fund	\$576,000,000	\$576,000,000
O	7065 110965	Public Library Fund	\$422,300,000	<del>\$430,000,000</del>
				<u>\$472,000,000</u>

P	7066	800966	Undivided Liquor Permits	\$14,600,000	\$14,600,000
Q	7069	110969	Local Government Fund	\$417,300,000	\$424,900,000
R	7081	110907	Property Tax Replacement Phase Out-Local Government	\$11,804,000	\$8,620,000
S	7082	110982	Horse Racing Tax	\$60,000	\$60,000
T	7083	700900	Ohio Fairs Fund	\$1,000,000	\$1,000,000
U	TOTAL RDF Revenue Distribution Fund Group			\$2,185,599,080	<del>\$2,178,886,773</del> <u>\$2,220,886,773</u>
V	Fiduciary Fund Group				
W	4P80	001698	Cash Management Improvement Fund	\$3,100,000	\$3,100,000
X	5VR0	110902	Municipal Net Profit Tax	\$30,000,000	\$35,000,000
Y	6080	001699	Investment Earnings	\$140,000,000	\$160,000,000
Z	7001	110996	Horse Racing Tax Local Government Payments	\$240,000	\$240,000
AA	7062	110962	Resort Area Excise Tax Distribution	\$1,200,000	\$1,200,000
AB	7063	110963	Permissive Sales Tax	\$2,733,517,000	\$2,815,522,510

		Distribution		
AC 7067	110967	School District Income Tax Distribution	\$469,248,000	\$488,017,920
AD 7085	800985	Volunteer Firemen's Dependents Fund	\$300,000	\$300,000
AE 7093	110640	Next Generation 9-1-1	\$1,000,000	\$1,000,000
AF 7094	110641	Wireless 9-1-1 Government Assistance	\$25,700,000	\$25,700,000
AG 7095	110995	Municipal Income Tax	\$15,000,000	\$15,000,000
AH 7099	762902	Permissive Tax Distribution - Auto Registration	\$213,100,000	\$222,700,000
AI TOTAL FID	Fiduciary Fund Group		\$3,632,405,000	\$3,767,780,430
AJ	Holding Account Fund Group			
AK R045	110617	International Fuel Tax Distribution	\$56,100,000	\$56,100,000
AL TOTAL HLD	Holding Account Fund Group		\$56,100,000	\$56,100,000
AM TOTAL ALL BUDGET FUND GROUPS			\$7,716,704,080	<del>\$7,861,018,203</del> <u>\$7,903,018,203</u>

Appropriation items in Section 387.10 of ~~this act~~ H.B. 166 533  
of the 133rd General Assembly shall be used for the purpose of 534  
administering and distributing the designated revenue 535  
distribution funds according to the Revised Code. If it is 536  
determined that additional appropriations are necessary for this 537  
purpose in any appropriation items in Section 387.10 of ~~this~~ 538  
~~act~~ H.B. 166 of the 133rd General Assembly, such amounts are 539  
hereby appropriated. 540

GENERAL REVENUE FUND TRANSFERS 541

Notwithstanding any provision of law to the contrary, in 542  
fiscal year 2020 and fiscal year 2021, the Director of Budget 543  
and Management may transfer from the General Revenue Fund to the 544  
Local Government Tangible Property Tax Replacement Fund (Fund 545  
7081) and the School District Tangible Property Tax Replacement 546  
Fund (Fund 7047) in the Revenue Distribution Fund Group, those 547  
amounts necessary to reimburse local taxing units and school 548  
districts under sections 5709.92 and 5709.93 of the Revised 549  
Code. Also, in fiscal year 2020 and fiscal year 2021, the 550  
Director of Budget and Management may make temporary transfers 551  
from the General Revenue Fund to ensure sufficient balances in 552  
the Local Government Tangible Property Tax Replacement Fund 553  
(Fund 7081) and the School District Tangible Property Tax 554  
Replacement Fund (Fund 7047) and to replenish the General 555  
Revenue Fund for such transfers. 556

PROPERTY TAX REIMBURSEMENT - EDUCATION 557

The foregoing appropriation item 200903, Property Tax 558  
Reimbursement - Education, is appropriated to pay for the 559  
state's costs incurred because of the homestead exemption, the 560  
property tax rollback, and payments required under division (C) 561  
of section 5705.2110 of the Revised Code. In cooperation with 562

the Department of Taxation, the Department of Education shall 563  
distribute these funds directly to the appropriate school 564  
districts of the state, notwithstanding sections 321.24 and 565  
323.156 of the Revised Code, which provide for payment of the 566  
homestead exemption and property tax rollback by the Tax 567  
Commissioner to the appropriate county treasurer and the 568  
subsequent redistribution of these funds to the appropriate 569  
local taxing districts by the county auditor. 570

Upon receipt of these amounts, each school district shall 571  
distribute the amount among the proper funds as if it had been 572  
paid as real or tangible personal property taxes. Payments for 573  
the costs of administration shall continue to be paid to the 574  
county treasurer and county auditor as provided for in sections 575  
319.54, 321.26, and 323.156 of the Revised Code. 576

Any sums, in addition to the amount specifically 577  
appropriated in appropriation item 200903, Property Tax 578  
Reimbursement - Education, for the homestead exemption and the 579  
property tax rollback payments, and payments required under 580  
division (C) of section 5705.2110 of the Revised Code, which are 581  
determined to be necessary for these purposes, are hereby 582  
appropriated. 583

HOMESTEAD EXEMPTION, PROPERTY TAX ROLLBACK 584

The foregoing appropriation item 110908, Property Tax 585  
Reimbursement-Local Government, is hereby appropriated to pay 586  
for the state's costs incurred due to the Homestead Exemption, 587  
the Manufactured Home Property Tax Rollback, and the Property 588  
Tax Rollback. The Tax Commissioner shall distribute these funds 589  
directly to the appropriate local taxing districts, except for 590  
school districts, notwithstanding the provisions in sections 591  
321.24 and 323.156 of the Revised Code, which provide for 592



payment of the Homestead Exemption, the Manufactured Home 593  
Property Tax Rollback, and Property Tax Rollback by the Tax 594  
Commissioner to the appropriate county treasurer and the 595  
subsequent redistribution of these funds to the appropriate 596  
local taxing districts by the county auditor. 597

Upon receipt of these amounts, each local taxing district 598  
shall distribute the amount among the proper funds as if it had 599  
been paid as real property taxes. Payments for the costs of 600  
administration shall continue to be paid to the county treasurer 601  
and county auditor as provided for in sections 319.54, 321.26, 602  
and 323.156 of the Revised Code. 603

Any sums, in addition to the amounts specifically 604  
appropriated in appropriation item 110908, Property Tax 605  
Allocation - Local Government, for the Homestead Exemption, the 606  
Manufactured Home Property Tax Rollback, and the Property Tax 607  
Rollback payments, which are determined to be necessary for 608  
these purposes, are hereby appropriated. 609

PUBLIC LIBRARY FUND 610

Notwithstanding the requirement in division (B) of section 611  
131.51 of the Revised Code that the Director of Budget and 612  
Management shall credit to the Public Library Fund ~~one and~~ 613  
~~sixty six one hundredths per cent a certain percentage~~ of the 614  
total tax revenue credited to the General Revenue Fund during 615  
the preceding month, the Director shall instead calculate these 616  
amounts ~~during~~ for fiscal year 2020 and for the months of fiscal 617  
year 2021 beginning before the effective date of the amendment 618  
to this section using one and seven-tenths as the percentage. 619  
The Director shall instead calculate those amounts for the 620  
months of fiscal year 2021 beginning on or after the effective 621  
date of the amendment to this section using two and three one- 622

hundredths as the percentage. 623

In addition to the amounts credited to the Public Library Fund in August of 2019, the Director of Budget and Management shall transfer an additional \$916,705 cash from the General Revenue Fund to the Public Library Fund. This amount shall be distributed from the Public Library Fund in the same manner in August of 2019 as if it were credited in accordance with section 131.51 of the Revised Code. 624  
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LOCAL GOVERNMENT FUND 631

Notwithstanding the requirement in division (A) of section 131.51 of the Revised Code that the Director of Budget and Management shall credit to the Local Government Fund one and sixty-six one-hundredths per cent of the total tax revenue credited to the General Revenue Fund during the preceding month, the Director shall instead calculate these amounts during fiscal year 2020 and fiscal year 2021 using one and sixty-eight one-hundredths as the percentage. 632  
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In addition to the amounts credited to the Local Government Fund in August of 2019, the Director of Budget and Management shall transfer an additional \$458,352 cash from the General Revenue Fund to the Local Government Fund. This amount shall be distributed from the Local Government Fund in the same manner in August of 2019 as if it were credited in accordance with section 131.51 of the Revised Code. 640  
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TANGIBLE PERSONAL PROPERTY TAX REIMBURSEMENTS 647

Notwithstanding any provision of law to the contrary, in fiscal years 2020 and 2021, any city, local, or exempted village school district that has a nuclear power plant located within its territory shall receive the same payment amount under 648  
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section 5709.92 of the Revised Code as in fiscal year 2017. 652

MUNICIPAL INCOME TAX 653

The foregoing appropriation item 110995, Municipal Income Tax, shall be used to make payments to municipal corporations under section 5745.05 of the Revised Code. If it is determined that additional appropriations are necessary to make such payments, such amounts are hereby appropriated. 654  
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MUNICIPAL NET PROFIT TAX 659

The foregoing appropriation item 110902, Municipal Net Profit Tax, shall be used to make payments to municipal corporations under section 718.83 of the Revised Code. If it is determined that additional amounts are necessary to make such payments, such amounts are hereby appropriated. 660  
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During fiscal year 2020 and fiscal year 2021, if the Tax Commissioner determines that there is insufficient cash in the Municipal Net Profit Tax Fund (Fund 5VR0) to meet monthly distribution obligations under section 718.83 of the Revised Code, the Tax Commissioner shall certify to the Director of Budget and Management the amount of additional cash necessary to satisfy those obligations. In addition, the Commissioner shall submit a plan to the Director requesting the necessary cash be transferred from one or a combination of the following funds: the Municipal Income Tax Administrative Fund, the Local Sales Tax Administrative Fund, the General School District Income Tax Administrative Fund, the Motor Fuel Tax Administrative Fund, the Property Tax Administrative Fund, or the General Revenue Fund. This plan shall include a proposed repayment schedule to reimburse those funds for any cash transferred in accordance with this section. After receiving the certification and funding 665  
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plan from the Tax Commissioner and if the Director determines 681  
that sufficient cash is available, the Director may transfer the 682  
cash to the Municipal Net Profit Tax Fund in accordance with the 683  
plan submitted by the Tax Commissioner or as otherwise 684  
determined by the Director of Budget and Management. The 685  
Director of Budget and Management may transfer cash from the 686  
Municipal Net Profit Tax Fund to reimburse the funds from which 687  
cash was transferred for the purpose outlined in this section. 688

**Section 5.** That existing Sections 387.10 and 387.20 of 689  
H.B. 166 of the 133rd General Assembly are hereby repealed. 690