

As Introduced

135th General Assembly

Regular Session

2023-2024

H. B. No. 475

Representative Williams

**Cosponsors: Representatives Click, Dean, Claggett, Wiggam, King, Schmidt,
Swearingen, Gross, Richardson, Klopfenstein, McClain**

A BILL

To amend sections 5747.50, 5747.502, 5747.51, and 1
5747.53 and to enact sections 9.042, 305.44, 2
701.11, 3701.651, 5747.504, and 5747.505 of the 3
Revised Code to prohibit state funds from being 4
given to any entity that supports, promotes, or 5
provides abortions, to require counties and 6
municipal corporations to report abortion- 7
related spending, and to withhold and reallocate 8
to pregnancy resource centers state local 9
government funds from a county or municipal 10
corporation that engages in such spending. 11

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

Section 1. That sections 5747.50, 5747.502, 5747.51, and 12
5747.53 be amended and sections 9.042, 305.44, 701.11, 3701.651, 13
5747.504, and 5747.505 of the Revised Code be enacted to read as 14
follows: 15

Sec. 9.042. As used in this section, "abortion" has the 16
meaning defined in section 2919.11 of the Revised Code. 17

Funds of the state shall not be given directly or 18
indirectly to any entity that supports, promotes, or provides 19
abortions. 20

Sec. 305.44. As used in this section, "abortion" has the 21
meaning defined in section 2919.11 of the Revised Code. 22

A board of county commissioners, not later than the fifth 23
day following any month in which the county spends money to 24
support access to abortion, to provide reimbursement for 25
abortion services, or for any related activity, including travel 26
and donations to entities that support, promote, or provide 27
abortion, shall report all of the following to the auditor of 28
state and the tax commissioner: 29

(A) The total amount of money spent by the county in the 30
preceding month for those purposes; 31

(B) The source or sources of that money and the amount 32
spent from each source; 33

(C) The recipients of that money and the amount received 34
by each such recipient; 35

(D) The total amount of money received by the county in 36
the preceding month from the federal government to be used for 37
those purposes. 38

Sec. 701.11. As used in this section, "abortion" has the 39
meaning defined in section 2919.11 of the Revised Code. 40

The legislative authority of a municipal corporation, not 41
later than the fifth day following any month in which the 42
municipal corporation spends money to support access to 43
abortion, to provide reimbursement for abortion services, or for 44
any related activity, including travel and donations to entities 45

that support, promote, or provide abortion, shall report all of 46
the following to the auditor of state and the tax commissioner: 47

(A) The total amount of money spent by the municipal 48
corporation in the preceding month for those purposes; 49

(B) The source or sources of that money and the amount 50
spent from each source; 51

(C) The recipients of that money and the amount received 52
by each such recipient; 53

(D) The total amount of money received by the municipal 54
corporation in the preceding month from the federal government 55
to be used for those purposes. 56

Sec. 3701.651. (A) The abortion adjustment fund is hereby 57
created in the state treasury. The fund shall consist of money 58
deposited to the fund pursuant to division (F) of section 59
5747.504 of the Revised Code. Pursuant to rules adopted under 60
this section, money in the fund shall be distributed by the 61
director of health to entities providing services under section 62
5101.804 of the Revised Code. 63

(B) The department of health shall adopt rules in 64
accordance with Chapter 119. of the Revised Code to establish 65
procedures for entities to apply to the department to receive 66
money from the abortion adjustment fund and procedures for the 67
distribution of money from the fund to those entities. The rules 68
shall specify a priority in distributing funds to entities 69
providing services under section 5101.804 of the Revised Code 70
whose services include providing counseling and other services 71
to women who have received abortions. 72

Sec. 5747.50. (A) As used in this section: 73

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

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

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

(a) The total amount available for distribution to counties from the local government fund during the current month.

(b) The total amount distributed to counties from the local government fund and the local government revenue assistance fund to counties in calendar year 2007 less the total amount distributed to counties under division (B) (1) of this section during previous months of the current calendar year.

(4) "Local government fund additional revenue distribution

base available during that month" means the total amount 103
available for distribution to counties during the month from the 104
local government fund, less any amounts to be distributed in 105
that month from the local government fund under division (B)(1) 106
of this section, provided that the local government fund 107
additional revenue distribution base available during that month 108
shall not be less than zero. 109

(5) "Total amount available for distribution to counties" 110
means the total amount available for distribution from the local 111
government fund during the current month less the total amount 112
available for distribution to municipal corporations during the 113
current month under division (C) of this section. 114

(B) On or before the tenth day of each month, the tax 115
commissioner shall provide for payment to each county an amount 116
equal to the sum of: 117

(1) The county's proportionate share of the calendar year 118
2007 LGF and LGRAF distributions multiplied by the 2007 LGF and 119
LGRAF county distribution base available in that month, provided 120
that if the 2007 LGF and LGRAF county distribution base 121
available in that month is zero, no payment shall be made under 122
division (B)(1) of this section for the month or the remainder 123
of the calendar year; and 124

(2) The county's proportionate share of the total amount 125
of the local government fund additional revenue formula 126
multiplied by the local government fund additional revenue 127
distribution base available during that month. 128

Money received into the treasury of a county under this 129
division shall be credited to the undivided local government 130
fund in the treasury of the county on or before the fifteenth 131

day of each month. On or before the twentieth day of each month, 132
the county auditor shall issue warrants against all of the 133
undivided local government fund in the county treasury in the 134
respective amounts allowed as provided in section 5747.51 of the 135
Revised Code, and the treasurer shall distribute and pay such 136
sums to the subdivision therein. 137

(C) (1) As used in division (C) of this section: 138

(a) "Total amount available for distribution to 139
municipalities during the current month" means the difference 140
obtained by subtracting one million dollars from the product 141
obtained by multiplying the total amount available for 142
distribution from the local government fund during the current 143
month by the aggregate municipal share. 144

(b) "Aggregate municipal share" means the quotient 145
obtained by dividing the total amount distributed directly from 146
the local government fund to municipal corporations during 147
calendar year 2007 by the total distributions from the local 148
government fund and local government revenue assistance fund 149
during calendar year 2007. 150

(c) A municipal corporation's "distribution share" equals 151
one of the following: 152

(i) For municipal corporations with a population of more 153
than fifty thousand, fifty thousand; 154

(ii) For municipal corporations with a population of less 155
than one thousand, zero; 156

(iii) For all other municipal corporations, the municipal 157
corporation's population. 158

(d) A municipal corporation's "distribution percentage" 159

equals the percentage that a municipal corporation's 160
distribution share is of the total of all municipal 161
corporations' distribution shares. 162

(2) On or before the tenth day of each month, the tax 163
commissioner shall provide for payment from the local government 164
fund to each municipal corporation an amount equal to the 165
product derived by multiplying the municipal corporation's 166
distribution percentage by the total amount available for 167
distribution to municipal corporations during the current month. 168

(3) Payments received by a municipal corporation under 169
this division shall be paid into its general fund and may be 170
used for any lawful purpose. 171

(4) The amount distributed to municipal corporations under 172
this division during any calendar year shall not exceed the 173
amount distributed directly from the local government fund to 174
municipal corporations during calendar year 2007. If that 175
maximum amount is reached during any month, distributions to 176
municipal corporations in that month shall be as provided in 177
divisions (C) (1) and (2) of this section, but no further 178
distributions shall be made to municipal corporations under 179
division (C) of this section during the remainder of the 180
calendar year. 181

(5) Upon being informed of a municipal corporation's 182
dissolution, the tax commissioner shall cease providing for 183
payments to that municipal corporation under division (C) of 184
this section. The proportionate shares of the total amount 185
available for distribution to each of the remaining municipal 186
corporations under this division shall be increased on a pro 187
rata basis. 188

The tax commissioner shall reduce payments under division 189
(C) of this section to municipal corporations for which reduced 190
payments are required under section 5747.502 or 5747.504 of the 191
Revised Code. 192

(D) Each municipal corporation which has in effect a tax 193
imposed under Chapter 718. of the Revised Code shall, no later 194
than the thirty-first day of August of each year, certify to the 195
tax commissioner, on a form prescribed by the commissioner, the 196
amount of income tax revenue collected and refunded by such 197
municipal corporation pursuant to such chapter during the 198
preceding calendar year, arranged, when possible, by the type of 199
income from which the revenue was collected or the refund was 200
issued. The municipal corporation shall also report the amount 201
of income tax revenue collected and refunded on behalf of a 202
joint economic development district or a joint economic 203
development zone that levies an income tax administered by the 204
municipal corporation and the amount of such revenue distributed 205
to contracting parties during the preceding calendar year. The 206
tax commissioner may withhold payment of local government fund 207
moneys pursuant to division (C) of this section from any 208
municipal corporation for failure to comply with this reporting 209
requirement. 210

(E) (1) For the purposes of division (E) of this section: 211

(a) "Eligible taxing district" means a township, township 212
fire district, or joint fire district for which the total 213
taxable value of eligible power plants for tax year 2017 is at 214
least thirty per cent less than the total taxable value of 215
eligible power plants for tax year 2016. 216

(b) "Eligible power plant" means a power plant that is 217
subject to the requirements of 10 C.F.R. part 73. 218

(c) "Total taxable value of eligible power plants" of an 219
eligible taxing district means the total taxable value of the 220
taxable property of eligible power plants apportioned to the 221
district as shown in a preliminary assessment or amended 222
preliminary assessment and listed on the tax list of real and 223
public utility property. 224

(d) "Taxable property" has the same meaning as in section 225
5727.01 of the Revised Code. 226

(e) "Tax rate" of an eligible taxing district means one of 227
the following: 228

(i) For townships, the sum of the rates of levies imposed 229
under section 505.39, 505.51, or division (I), (J), (U), or (JJ) 230
of section 5705.19 of the Revised Code and extended on the tax 231
list of real and public utility property for tax year 2017, 232
excluding any levy imposed at whatever rate is required to raise 233
a fixed sum of money; 234

(ii) For township fire districts and joint fire districts, 235
the sum of the rates of levies extended on the tax list of real 236
and public utility property for tax year 2017, excluding any 237
levy imposed at whatever rate is required to raise a fixed sum 238
of money. 239

(2) Each fiscal year from fiscal year 2018 through fiscal 240
year 2028, the tax commissioner shall compute the following 241
amount for each eligible taxing district: 242

(a) For fiscal years 2018 and 2019, the amount obtained by 243
multiplying the eligible taxing district's tax rate by the 244
difference obtained by subtracting (i) the total taxable value 245
of eligible power plants of the district for tax year 2017 from 246
(ii) the total taxable value of eligible power plants of the 247

district for tax year 2016; 248

(b) For fiscal years 2020 through 2028, ninety per cent of 249
the amount calculated for the district under division (E) (2) (a) 250
or (b) of this section for the preceding fiscal year. 251

The commissioner shall certify the sum of the amounts 252
calculated for all eligible taxing districts under this division 253
for a fiscal year to the director of budget and management who, 254
on or before the seventh day of each month of that fiscal year, 255
shall transfer from the general revenue fund to the local 256
government fund one-twelfth of the amount certified. 257

(3) On or before the tenth day of each month, the tax 258
commissioner shall provide for payment to each county treasury 259
in which an eligible taxing district is located an amount equal 260
to one-twelfth of the amount computed for the district for that 261
fiscal year under division (E) (2) of this section. 262

Money received into the treasury of a county under 263
division (E) of this section shall be credited to the undivided 264
local government fund in the treasury of the county on or before 265
the fifteenth day of each month. On or before the twentieth day 266
of each month, the county auditor shall issue warrants against 267
the undivided local government fund for the amounts attributable 268
to each eligible taxing district, and the treasurer shall 269
distribute and pay such amounts to each eligible taxing 270
district. Money received by a township fire district or joint 271
fire district under this division shall be credited to the 272
district's general fund and may be used for any lawful purpose 273
of the district. Money received by a township under this 274
division shall be credited to the township's general fund and 275
shall be used for the purpose of funding fire, police, emergency 276
medical, or ambulance services. 277

Sec. 5747.502. (A) As used in this section:	278
(1) "Local authority" and "traffic law photo monitoring device" have the same meanings as in section 4511.092 of the Revised Code means a county, township, or municipal corporation.	279 280 281
(2) "School zone" has the same meaning as in section 4511.21 of the Revised Code.	282 283
(3) "Transportation district" means a territorial district established by the director of transportation under section 5501.14 of the Revised Code.	284 285 286
(4) "District deputy director" means the person appointed and assigned by the director of transportation under section 5501.14 of the Revised Code to administer the activities of a transportation district.	287 288 289 290
(5) "Gross amount" means the entire amount of traffic camera fines and fees paid by a driver.	291 292
(6) "Local government fund adjustment" or "LGF Traffic camera adjustment" means the sum of:	293 294
(a) The gross amount of all traffic camera fines collected by a local authority during the preceding fiscal year, as reported under division (B)(1) of this section, if such a report is required; plus	295 296 297 298
(b) The residual <u>traffic camera</u> adjustment computed for the local authority under division (B)(4) of this section, if such an adjustment applies.	299 300 301
(7) "Local government fund payments" or "LGF payments" means the payments a local authority would receive under sections 5747.502 <u>5747.503</u> , 5747.51, and 5747.53, and division (C) of section 5747.50 of the Revised Code, as applicable, if	302 303 304 305

not for the reductions required by divisions (C) and (D) of this section. 306
307

(8) "Residual traffic camera adjustment" means the most recent ~~LGF~~traffic camera adjustment computed for a local authority under division (B) (2) or (3) of this section minus the sum of the reductions applied after that computation under division (C) of this section to the local authority's LGF payments. 308
309
310
311
312
313

(9) "Traffic camera fines" means civil fines for any violation of any local ordinance or resolution that are based upon evidence recorded by a traffic law photo-monitoring device. 314
315
316

(10) "Qualifying village" has the same meaning as in section 5747.503 of the Revised Code. 317
318

(11) "Traffic law photo-monitoring device" has the same meaning as in section 4511.092 of the Revised Code. 319
320

(B) (1) Annually, on or before the thirty-first day of July, any local authority that directly or indirectly collected traffic camera fines during the preceding fiscal year shall file a report with the tax commissioner that includes a detailed statement of the gross amount of all traffic camera fines the local authority collected during that period and the gross amount of such fines that the local authority collected for violations that occurred within a school zone. 321
322
323
324
325
326
327
328

(2) Annually, on or before the tenth day of August, the commissioner shall compute a ~~local government fund~~traffic camera adjustment for each local authority that files a report under division (B) (1) of this section or with respect to which a residual traffic camera adjustment applies. Subject to division (B) (3) of this section and section 5747.505 of the Revised Code, 329
330
331
332
333
334

the ~~LGF-traffic camera~~ adjustment shall be used by the 335
commissioner to determine the amount of the reductions required 336
under division (C) of this section for each of the next twelve 337
months, starting with the month in which the ~~LGF-traffic camera~~ 338
adjustment is computed. After those twelve months, the ~~LGF-~~ 339
~~traffic camera~~ adjustment ceases to apply and, if an ~~LGF-a~~ 340
~~traffic camera~~ adjustment continues to be required, the amount 341
of the reductions required under division (C) of this section 342
shall be determined based on an updated ~~LGF-traffic camera~~ 343
adjustment computed under this division. 344

(3) Upon receipt of a report described by division (B) (1) 345
of this section that is not timely filed, the commissioner shall 346
do both of the following: 347

(a) If one or more payments to the local authority has 348
been withheld under division (D) of this section because of the 349
local authority's failure to file the report, notify the county 350
auditor and county treasurer of the appropriate county that the 351
report has been received and that, subject to division (C) of 352
this section, payments to the local authority from the undivided 353
local government fund are to resume. 354

(b) Compute the local authority's ~~LGF-traffic camera~~ 355
adjustment using the information in the report. An ~~LGF-A traffic~~ 356
~~camera~~ adjustment computed under this division shall be used by 357
the commissioner to determine the amount of the reductions 358
required under division (C) of this section starting with the 359
next required reduction. The ~~LGF-traffic camera~~ adjustment 360
ceases to apply on the thirty-first day of the ensuing July, 361
following which, if an ~~LGF-a traffic camera~~ adjustment continues 362
to be required, the amount of the reductions required under 363
division (C) of this section shall be determined based on an 364

updated ~~LGF-traffic camera~~ adjustment computed under division 365
(B) (2) of this section. 366

(4) Annually, on or before the tenth day of August, the 367
commissioner shall compute a residual traffic camera adjustment 368
for each local authority whose ~~LGF-traffic camera~~ adjustment for 369
the preceding year exceeds the amount by which the local 370
authority's LGF payments were reduced during that year under 371
division (C) of this section. The residual traffic camera 372
adjustment shall be used to compute the ~~LGF-traffic camera~~ 373
adjustment for the ensuing year under division (B) (2) of this 374
section. 375

(C) ~~The Subject to section 5747.505 of the Revised Code,~~ 376
the commissioner shall do the following, as applicable, 377
respecting any local authority to which ~~an LGF a traffic camera~~ 378
adjustment ~~computed under division (B) of this section~~ applies: 379

(1) If the local authority is a municipal corporation with 380
a population of one thousand or more, reduce payments to the 381
municipal corporation under division (C) of section 5747.50 of 382
the Revised Code by one-twelfth of the ~~LGF-traffic camera~~ 383
adjustment. If one-twelfth of the ~~LGF-traffic camera~~ adjustment 384
exceeds the amount of money the municipal corporation would 385
otherwise receive under division (C) of section 5747.50 of the 386
Revised Code, the commissioner also shall reduce payments to the 387
appropriate county undivided local government fund under 388
division (B) of section 5747.50 of the Revised Code by an amount 389
equal to the lesser of (a) one-twelfth of the excess, or (b) the 390
amount of the payment the municipal corporation would otherwise 391
receive from the fund under section 5747.51 or 5747.53 of the 392
Revised Code. 393

(2) If the local authority is a township or qualifying 394

village, reduce the supplemental payments to the appropriate 395
county undivided local government fund under section 5747.503 of 396
the Revised Code by the lesser of one-twelfth of the ~~LGF-traffic~~ 397
camera adjustment, or the amount of money the township or 398
qualifying village would otherwise receive under that section. 399
If one-twelfth of the ~~LGF-traffic camera~~ adjustment exceeds the 400
amount of money the township or qualifying village would 401
otherwise receive under section 5747.503 of the Revised Code, 402
the commissioner also shall reduce payments to the appropriate 403
county undivided local government fund under division (B) of 404
section 5747.50 of the Revised Code by an amount equal to the 405
lesser of (a) one-twelfth of the excess, or (b) the amount of 406
the payment the township or qualifying village would otherwise 407
receive from the fund under section 5747.51 or 5747.53 of the 408
Revised Code. 409

(3) If the local authority is a county, reduce payments to 410
the appropriate county undivided local government fund under 411
division (B) of section 5747.50 of the Revised Code by an amount 412
equal to the lesser of (a) one-twelfth of the ~~LGF-traffic camera~~ 413
adjustment, or (b) the amount of the payment the county would 414
otherwise receive from the fund under section 5747.51 or 5747.53 415
of the Revised Code. 416

(4) For any local authority, on or before the tenth day of 417
each month a reduction is made under division (C) (1), (2), or 418
(3) of this section, make a payment to the local authority in an 419
amount equal to the lesser of (a) one-twelfth of the gross 420
amount of traffic camera fines the local authority collected in 421
the preceding fiscal year for violations that occurred within a 422
school zone, as indicated on the report filed by the local 423
authority pursuant to division (B) (1) of this section, or (b) 424
the amount by which the local authority's LGF payments were 425

reduced that month pursuant to division (C) (1), (2), or (3) of 426
this section. Payments received by a local authority under this 427
division shall be used by the local authority for school safety 428
purposes. 429

(D) ~~Upon~~ Subject to section 5747.505 of the Revised Code, 430
upon discovery, based on information in the commissioner's 431
possession, that a local authority required to file a report 432
under division (B) (1) of this section has failed to do so, the 433
commissioner shall do the following, as applicable: 434

(1) If the local authority is a municipal corporation with 435
a population of one thousand or more, cease providing for 436
payments to the municipal corporation under section 5747.50 of 437
the Revised Code beginning with the next required payment and 438
until such time as the report is received by the commissioner; 439

(2) If the local authority is a township or qualifying 440
village, reduce the supplemental payments to the appropriate 441
county undivided local government fund under section 5747.503 of 442
the Revised Code by an amount equal to the amount of such 443
payments the local authority would otherwise receive under that 444
section, beginning with the next required payment and until such 445
time as the report is received by the commissioner; 446

(3) For any local authority, reduce payments to the 447
appropriate county undivided local government fund under 448
division (B) of section 5747.50 of the Revised Code by an amount 449
equal to the amount of such payments the local authority would 450
otherwise receive under section 5747.51 or 5747.53 of the 451
Revised Code, beginning with the next required payment and until 452
such time as the report is received by the commissioner; 453

(4) For any local authority, notify the county auditor and 454

county treasurer that such payments are to cease until the 455
commissioner notifies the auditor and treasurer under division 456
(E) of this section that the payments are to resume. 457

(E) The commissioner shall notify the county auditor and 458
county treasurer on or before the day the commissioner first 459
reduces a county undivided local government fund payment to that 460
county under division (C) of this section. The notice shall 461
include the full amount of the reduction, a list of the local 462
authorities to which the reduction applies, and the amount of 463
reduction attributed to each such local authority. The 464
commissioner shall send an updated notice to the county auditor 465
and county treasurer any time the amount the reduction 466
attributed to any local authority changes. 467

A county treasurer that receives a notice from the 468
commissioner under this division or division (B) (3) (a) or (D) (4) 469
of this section shall reduce, cease, or resume payments from the 470
undivided local government fund to the local authority that is 471
the subject of the notice as specified by the commissioner in 472
the notice. Unless otherwise specified in the notice, the 473
payments shall be reduced, ceased, or resumed beginning with the 474
next required payment. 475

(F) There is hereby created in the state treasury the Ohio 476
highway and transportation safety fund. On or before the tenth 477
day of each month, the commissioner shall deposit in the fund an 478
amount equal to the total amount by which payments to local 479
authorities were reduced or ceased under division (C) or (D) of 480
this section minus the total amount of payments made under 481
division (C) (4) of this section. The amount deposited with 482
respect to a local authority shall be credited to an account to 483
be created in the fund for the transportation district in which 484

that local authority is located. If the local authority is 485
located within more than one transportation district, the amount 486
credited to the account of each such transportation district 487
shall be prorated on the basis of the number of centerline miles 488
of public roads and highways in both the local authority and the 489
respective districts. Amounts credited to a transportation 490
district's account shall be used by the department of 491
transportation and the district deputy director exclusively to 492
enhance public safety on public roads and highways within that 493
transportation district. 494

Sec. 5747.504. (A) As used in this section: 495

(1) "Abortion" has the same meaning as in section 2919.11 496
of the Revised Code. 497

(2) "Abortion adjustment" means the sum of the following: 498

(a) The lesser of the amounts reported by the local 499
authority under divisions (A) and (D) of section 305.44 of the 500
Revised Code if the local authority is a county, or divisions 501
(A) and (D) of section 701.11 of the Revised Code if the local 502
authority is a municipal corporation; 503

(b) If positive, the difference obtained by subtracting 504
the following amounts: 505

(i) If the local authority is a municipal corporation, the 506
amount reported under division (A) of section 701.11 of the 507
Revised Code minus the amount reported under division (D) of 508
that section; 509

(ii) If the local authority is a county, the amount 510
reported under division (A) of section 305.44 of the Revised 511
Code minus the amount reported under division (D) of that 512
section. 513

(c) The residual abortion adjustment computed for the 514
local authority under division (B)(2) of this section. 515

(3) "Local authority" means a county or municipal 516
corporation. 517

(4) "Residual abortion adjustment" means the most recent 518
abortion adjustment computed for a local authority under 519
division (B)(1) of this section minus the amount the local 520
authority's LGF payments were reduced that month under division 521
(C) of this section. Reductions under division (D) of this 522
section, due to a local authority's failure to file a report 523
required by section 305.44 or 701.11 of the Revised Code or 524
filing a report with inaccurate information, do not decrease the 525
residual abortion adjustment. 526

(5) "Local government fund payments" or "LGF payments" 527
means the payments a local authority would receive under 528
sections 5747.503, 5747.51, and 5747.53, and division (C) of 529
section 5747.50 of the Revised Code, as applicable, if not for 530
the reductions required by this section. 531

(6) "Qualifying village" has the same meaning as in 532
section 5747.503 of the Revised Code. 533

(B)(1) On or before the tenth day of each month that 534
begins after the effective date of this section, the tax 535
commissioner shall compute an abortion adjustment for each local 536
authority that submits a report under section 305.44 or 701.11 537
of the Revised Code, or for which a positive residual abortion 538
adjustment is computed under division (B)(2) of this section. 539
Except as provided in section 5747.505 of the Revised Code, the 540
commissioner shall subtract the abortion adjustment from the 541
local authority's next LGF payment as described in division (C) 542

of this section. 543

(2) On or before the tenth day of each month, starting 544
with the second month that begins after the effective date of 545
this section, the commissioner shall compute a residual abortion 546
adjustment for each local authority whose abortion adjustment 547
for the preceding month exceeds the amount by which the local 548
authority's LGF payments were reduced for that month under 549
division (C) of this section. 550

(C)(1) If the local authority is a municipal corporation 551
with a population of one thousand or more, the commissioner 552
shall first reduce payments to the municipal corporation under 553
division (C) of section 5747.50 of the Revised Code by the 554
lesser of the abortion adjustment, or the amount the municipal 555
corporation would otherwise receive under that division. If the 556
abortion adjustment exceeds the amount of money the municipal 557
corporation would otherwise receive under division (C) of 558
section 5747.50 of the Revised Code, the commissioner also shall 559
reduce payments to the appropriate county undivided local 560
government fund under division (B) of section 5747.50 of the 561
Revised Code by the lesser of the excess abortion adjustment or 562
the payment the municipal corporation would otherwise receive 563
from the fund under section 5747.51 or 5747.53 of the Revised 564
Code. 565

(2) If the local authority is a qualifying village, the 566
commissioner shall first reduce supplemental payments to the 567
appropriate county undivided local government fund under section 568
5747.503 of the Revised Code by the lesser of the abortion 569
adjustment, or the amount of money the qualifying village would 570
otherwise receive under that section. If the abortion adjustment 571
exceeds the amount of money the qualifying village would 572

otherwise receive under section 5747.503 of the Revised Code, 573
the commissioner also shall reduce payments to the appropriate 574
county undivided local government fund under division (B) of 575
section 5747.50 of the Revised Code by the lesser of the excess 576
abortion adjustment or the payment the qualifying village would 577
otherwise receive from the fund under section 5747.51 or 5747.53 578
of the Revised Code. 579

(3) If the local authority is a county, the commissioner 580
shall reduce payments to the appropriate county undivided local 581
government fund under division (B) of section 5747.50 of the 582
Revised Code by the lesser of the abortion adjustment, or the 583
amount of the payment the county would otherwise receive from 584
the fund under section 5747.51 or 5747.53 of the Revised Code. 585

(D) Upon discovery, based on information in the 586
commissioner's possession, that a local authority required to 587
file a report under section 305.44 or 701.11 of the Revised Code 588
has failed to do so or has filed a report with inaccurate 589
information, the commissioner shall do the following, as 590
applicable: 591

(1) If the local authority is a municipal corporation that 592
has a population of one thousand or more, cease providing for 593
payments to the municipal corporation under division (C) of 594
section 5747.50 of the Revised Code beginning with the next 595
required payment and until such time as an original or corrected 596
report is received by the commissioner; 597

(2) If the local authority is a qualifying village, reduce 598
the supplemental payments to the appropriate county undivided 599
local government fund under section 5747.503 of the Revised Code 600
by the amount of such payments the qualifying village would 601
otherwise receive under that section, beginning with the next 602

required payment and until such time as an original or corrected 603
report is received by the commissioner; 604

(3) For any local authority, reduce payments to the 605
appropriate county undivided local government fund under 606
division (B) of section 5747.50 of the Revised Code by the 607
amount of such payments the local authority would otherwise 608
receive under section 5747.51 or 5747.53 of the Revised Code, 609
beginning with the next required payment and until such time as 610
an original or corrected report is received by the commissioner. 611

(E) The commissioner shall notify the county auditor and 612
county treasurer on or before the day the commissioner first 613
reduces a county undivided local government fund payment to that 614
county under division (C) or (D) of this section. The notice 615
shall include the full amount of the reduction, a list of the 616
local authorities to which the reduction applies, and the amount 617
of reduction attributed to each such local authority. The 618
commissioner shall send an updated notice to the county auditor 619
and county treasurer any time the amount the reduction 620
attributed to any local authority changes. 621

A county treasurer that receives a notice from the 622
commissioner under this division shall reduce, cease, or resume 623
payments from the undivided local government fund to the local 624
authority that is the subject of the notice as specified by the 625
commissioner in the notice. Unless otherwise specified in the 626
notice, the payments shall be reduced, ceased, or resumed 627
beginning with the next required payment. 628

(F) On or before the tenth day of each month, the 629
commissioner shall transfer from the local government fund to 630
the abortion adjustment fund the sum of the payments withheld 631
that month under divisions (C) and (D) of this section. 632

Sec. 5747.505. As used in this section, "local government fund payments" has the same meaning as in section 5747.504 of the Revised Code. 633
634
635

If a municipal corporation or county is subject to more than one reduction required by sections 5747.502 and 5747.504 of the Revised Code for the same month, the tax commissioner shall proceed in the following order, to the extent the reductions do not exceed the amount of local government fund payments the municipal corporation or county would otherwise receive: 636
637
638
639
640
641

(A) Apply any reduction required under division (D) of section 5747.504 of the Revised Code and transfer the amount of payments withheld to the abortion adjustment fund under division (F) of that section; 642
643
644
645

(B) Apply any reduction required under division (C) of section 5747.504 of the Revised Code and deposit the amount of payments withheld to the abortion adjustment fund under division (F) of that section; 646
647
648
649

(C) Apply any reduction required under division (D) of section 5747.502 of the Revised Code and deposit the amount of payments withheld to appropriate account of the Ohio highway and transportation safety fund under division (F) of that section; 650
651
652
653

(D) Apply any reduction required under division (C) of section 5747.502 of the Revised Code and deposit the amount of payments withheld to the municipal corporation or county, as required by division (C) (4) of section 5747.502 of the Revised Code, and to the appropriate account of the Ohio highway and transportation safety fund under division (F) of that section. 654
655
656
657
658
659

Sec. 5747.51. (A) On or before the twenty-fifth day of July of each year, the tax commissioner shall make and certify 660
661

to the county auditor of each county an estimate of the amount 662
of the local government fund to be allocated to the undivided 663
local government fund of each county for the ensuing calendar 664
year, adjusting the total as required to account for 665
subdivisions receiving local government funds under section 666
5747.502 of the Revised Code. 667

(B) At each annual regular session of the county budget 668
commission convened pursuant to section 5705.27 of the Revised 669
Code, each auditor shall present to the commission the 670
certificate of the commissioner, the annual tax budget and 671
estimates, and the records showing the action of the commission 672
in its last preceding regular session. The commission, after 673
extending to the representatives of each subdivision an 674
opportunity to be heard, under oath administered by any member 675
of the commission, and considering all the facts and information 676
presented to it by the auditor, shall determine the amount of 677
the undivided local government fund needed by and to be 678
apportioned to each subdivision for current operating expenses, 679
as shown in the tax budget of the subdivision. This 680
determination shall be made pursuant to divisions (C) to (I) of 681
this section, unless the commission has provided for a formula 682
pursuant to section 5747.53 of the Revised Code. The 683
commissioner shall reduce the amount of funds from the undivided 684
local government fund to a subdivision required to receive 685
reduced funds under section 5747.502 or 5747.504 of the Revised 686
Code. 687

Nothing in this section prevents the budget commission, 688
for the purpose of apportioning the undivided local government 689
fund, from inquiring into the claimed needs of any subdivision 690
as stated in its tax budget, or from adjusting claimed needs to 691
reflect actual needs. For the purposes of this section, "current 692

operating expenses" means the lawful expenditures of a 693
subdivision, except those for permanent improvements and except 694
payments for interest, sinking fund, and retirement of bonds, 695
notes, and certificates of indebtedness of the subdivision. 696

(C) The commission shall determine the combined total of 697
the estimated expenditures, including transfers, from the 698
general fund and any special funds other than special funds 699
established for road and bridge; street construction, 700
maintenance, and repair; state highway improvement; and gas, 701
water, sewer, and electric public utilities operated by a 702
subdivision, as shown in the subdivision's tax budget for the 703
ensuing calendar year. 704

(D) From the combined total of expenditures calculated 705
pursuant to division (C) of this section, the commission shall 706
deduct the following expenditures, if included in these funds in 707
the tax budget: 708

(1) Expenditures for permanent improvements as defined in 709
division (E) of section 5705.01 of the Revised Code; 710

(2) In the case of counties and townships, transfers to 711
the road and bridge fund, and in the case of municipalities, 712
transfers to the street construction, maintenance, and repair 713
fund and the state highway improvement fund; 714

(3) Expenditures for the payment of debt charges; 715

(4) Expenditures for the payment of judgments. 716

(E) In addition to the deductions made pursuant to 717
division (D) of this section, revenues accruing to the general 718
fund and any special fund considered under division (C) of this 719
section from the following sources shall be deducted from the 720
combined total of expenditures calculated pursuant to division 721

(C) of this section:	722
(1) Taxes levied within the ten-mill limitation, as defined in section 5705.02 of the Revised Code;	723 724
(2) The budget commission allocation of estimated county public library fund revenues to be distributed pursuant to section 5747.48 of the Revised Code;	725 726 727
(3) Estimated unencumbered balances as shown on the tax budget as of the thirty-first day of December of the current year in the general fund, but not any estimated balance in any special fund considered in division (C) of this section;	728 729 730 731
(4) Revenue, including transfers, shown in the general fund and any special funds other than special funds established for road and bridge; street construction, maintenance, and repair; state highway improvement; and gas, water, sewer, and electric public utilities, from all other sources except those that a subdivision receives from an additional tax or service charge voted by its electorate or receives from special assessment or revenue bond collection. For the purposes of this division, where the charter of a municipal corporation prohibits the levy of an income tax, an income tax levied by the legislative authority of such municipal corporation pursuant to an amendment of the charter of that municipal corporation to authorize such a levy represents an additional tax voted by the electorate of that municipal corporation. For the purposes of this division, any measure adopted by a board of county commissioners pursuant to section 322.02, 4504.02, or 5739.021 of the Revised Code, including those measures upheld by the electorate in a referendum conducted pursuant to section 322.021, 4504.021, or 5739.022 of the Revised Code, shall not be considered an additional tax voted by the electorate.	732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751

Subject to division (F) of section 5705.29 of the Revised Code, money in a reserve balance account established by a county, township, or municipal corporation under section 5705.13 of the Revised Code shall not be considered an unencumbered balance or revenue under division (E) (3) or (4) of this section. Money in a reserve balance account established by a township under section 5705.132 of the Revised Code shall not be considered an unencumbered balance or revenue under division (E) (3) or (4) of this section.

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

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

(G) The budget commission shall total the relative need of all participating subdivisions in the county, and shall compute a relative need factor by dividing the total estimate of the undivided local government fund by the total relative need of all participating subdivisions.

(H) The relative need of each subdivision shall be multiplied by the relative need factor to determine the

proportionate share of the subdivision in the undivided local 782
government fund of the county; provided, that the maximum 783
proportionate share of a county shall not exceed the following 784
maximum percentages of the total estimate of the undivided local 785
government fund governed by the relationship of the percentage 786
of the population of the county that resides within municipal 787
corporations within the county to the total population of the 788
county as reported in the reports on population in Ohio by the 789
department of development as of the twentieth day of July of the 790
year in which the tax budget is filed with the budget 791
commission: 792

793

1

2

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

Where the proportionate share of the county exceeds the 794
limitations established in this division, the budget commission 795
shall adjust the proportionate shares determined pursuant to 796
this division so that the proportionate share of the county does 797
not exceed these limitations, and it shall increase the 798
proportionate shares of all other subdivisions on a pro rata 799
basis. In counties having a population of less than one hundred 800

thousand, not less than ten per cent shall be distributed to the 801
townships therein. 802

(I) The proportionate share of each subdivision in the 803
undivided local government fund determined pursuant to division 804
(H) of this section for any calendar year shall not be less than 805
the product of the average of the percentages of the undivided 806
local government fund of the county as apportioned to that 807
subdivision for the calendar years 1968, 1969, and 1970, 808
multiplied by the total amount of the undivided local government 809
fund of the county apportioned pursuant to former section 810
5739.23 of the Revised Code for the calendar year 1970. For the 811
purposes of this division, the total apportioned amount for the 812
calendar year 1970 shall be the amount actually allocated to the 813
county in 1970 from the state collected intangible tax as levied 814
by section 5707.03 of the Revised Code and distributed pursuant 815
to section 5725.24 of the Revised Code, plus the amount received 816
by the county in the calendar year 1970 pursuant to division (B) 817
(1) of former section 5739.21 of the Revised Code, and 818
distributed pursuant to former section 5739.22 of the Revised 819
Code. If the total amount of the undivided local government fund 820
for any calendar year is less than the amount of the undivided 821
local government fund apportioned pursuant to former section 822
5739.23 of the Revised Code for the calendar year 1970, the 823
minimum amount guaranteed to each subdivision for that calendar 824
year pursuant to this division shall be reduced on a basis 825
proportionate to the amount by which the amount of the undivided 826
local government fund for that calendar year is less than the 827
amount of the undivided local government fund apportioned for 828
the calendar year 1970. 829

(J) On the basis of such apportionment, the county auditor 830
shall compute the percentage share of each such subdivision in 831

the undivided local government fund and shall at the same time 832
certify to the tax commissioner the percentage share of the 833
county as a subdivision. No payment shall be made from the 834
undivided local government fund, except in accordance with such 835
percentage shares. 836

Within ten days after the budget commission has made its 837
apportionment, whether conducted pursuant to section 5747.51 or 838
5747.53 of the Revised Code, the auditor shall publish a list of 839
the subdivisions and the amount each is to receive from the 840
undivided local government fund and the percentage share of each 841
subdivision, in a newspaper or newspapers of countywide 842
circulation, and send a copy of such allocation to the tax 843
commissioner. 844

The county auditor shall also send a copy of such 845
allocation by ordinary or electronic mail to the fiscal officer 846
of each subdivision entitled to participate in the allocation of 847
the undivided local government fund of the county. This copy 848
shall constitute the official notice of the commission action 849
referred to in section 5705.37 of the Revised Code. 850

All money received into the treasury of a subdivision from 851
the undivided local government fund in a county treasury shall 852
be paid into the general fund and used for the current operating 853
expenses of the subdivision. 854

If a municipal corporation maintains a municipal 855
university, such municipal university, when the board of 856
trustees so requests the legislative authority of the municipal 857
corporation, shall participate in the money apportioned to such 858
municipal corporation from the total local government fund, 859
however created and constituted, in such amount as requested by 860
the board of trustees, provided such sum does not exceed nine 861

per cent of the total amount paid to the municipal corporation. 862

If any public official fails to maintain the records 863
required by sections 5747.50 to 5747.55 of the Revised Code or 864
by the rules issued by the tax commissioner, the auditor of 865
state, or the treasurer of state pursuant to such sections, or 866
fails to comply with any law relating to the enforcement of such 867
sections, the local government fund money allocated to the 868
county may be withheld until such time as the public official 869
has complied with such sections or such law or the rules issued 870
pursuant thereto. 871

Sec. 5747.53. (A) As used in this section: 872

(1) "City, located wholly or partially in the county, with 873
the greatest population" means the city, located wholly or 874
partially in the county, with the greatest population residing 875
in the county; however, if the county budget commission on or 876
before January 1, 1998, adopted an alternative method of 877
apportionment that was approved by the legislative authority of 878
the city, located partially in the county, with the greatest 879
population but not the greatest population residing in the 880
county, "city, located wholly or partially in the county, with 881
the greatest population" means the city, located wholly or 882
partially in the county, with the greatest population whether 883
residing in the county or not, if this alternative meaning is 884
adopted by action of the board of county commissioners and a 885
majority of the boards of township trustees and legislative 886
authorities of municipal corporations located wholly or 887
partially in the county. 888

(2) "Participating political subdivision" means a 889
municipal corporation or township that satisfies all of the 890
following: 891

(a) It is located wholly or partially in the county.	892
(b) It is not the city, located wholly or partially in the county, with the greatest population.	893 894
(c) Undivided local government fund moneys are apportioned to it under the county's alternative method or formula of apportionment in the current calendar year.	895 896 897
(B) In lieu of the method of apportionment of the undivided local government fund of the county provided by section 5747.51 of the Revised Code, the county budget commission may provide for the apportionment of the fund under an alternative method or on a formula basis as authorized by this section. The commissioner shall reduce the amount of funds from the undivided local government fund to a subdivision required to receive reduced funds under section 5747.502 <u>or</u> <u>5747.504</u> of the Revised Code.	898 899 900 901 902 903 904 905 906
Except as otherwise provided in division (C) of this section, the alternative method of apportionment shall have first been approved by all of the following governmental units: the board of county commissioners; the legislative authority of the city, located wholly or partially in the county, with the greatest population; and a majority of the boards of township trustees and legislative authorities of municipal corporations, located wholly or partially in the county, excluding the legislative authority of the city, located wholly or partially in the county, with the greatest population. In granting or denying approval for an alternative method of apportionment, the board of county commissioners, boards of township trustees, and legislative authorities of municipal corporations shall act by motion. A motion to approve shall be passed upon a majority vote of the members of a board of county commissioners, board of	907 908 909 910 911 912 913 914 915 916 917 918 919 920 921

township trustees, or legislative authority of a municipal corporation, shall take effect immediately, and need not be published.

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

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

(C) This division applies only in counties in which the city, located wholly or partially in the county, with the greatest population has a population of twenty thousand or less and a population that is less than fifteen per cent of the total population of the county. In such a county, the legislative authorities or boards of township trustees of two or more participating political subdivisions, which together have a

population residing in the county that is a majority of the 952
total population of the county, each may adopt a resolution to 953
exclude the approval otherwise required of the legislative 954
authority of the city, located wholly or partially in the 955
county, with the greatest population. All of the resolutions to 956
exclude that approval shall be adopted not later than the first 957
Monday of August of the year preceding the calendar year in 958
which distributions are to be made under an alternative method 959
of apportionment. 960

A motion granting or denying approval of an alternative 961
method of apportionment under this division shall be adopted by 962
a majority vote of the members of the board of county 963
commissioners and by a majority vote of a majority of the boards 964
of township trustees and legislative authorities of the 965
municipal corporations located wholly or partially in the 966
county, other than the city, located wholly or partially in the 967
county, with the greatest population, shall take effect 968
immediately, and need not be published. The alternative method 969
of apportionment under this division shall be adopted and 970
approved annually, not later than the first Monday of August of 971
the year preceding the calendar year in which distributions are 972
to be made under it. A motion granting approval of an 973
alternative method of apportionment under this division repeals 974
any existing alternative method of apportionment, effective with 975
distributions to be made from the fund in the ensuing calendar 976
year. An alternative method of apportionment under this division 977
shall not be revised or amended after the first Monday of August 978
of the year preceding the calendar year in which distributions 979
are to be made under it. 980

(D) In determining an alternative method of apportionment 981
authorized by this section, the county budget commission may 982

include in the method any factor considered to be appropriate 983
and reliable, in the sole discretion of the county budget 984
commission. 985

(E) The limitations set forth in section 5747.51 of the 986
Revised Code, stating the maximum amount that the county may 987
receive from the undivided local government fund and the minimum 988
amount the townships in counties having a population of less 989
than one hundred thousand may receive from the fund, are 990
applicable to any alternative method of apportionment authorized 991
under this section. 992

(F) On the basis of any alternative method of 993
apportionment adopted and approved as authorized by this 994
section, as certified by the auditor to the county treasurer, 995
the county treasurer shall make distribution of the money in the 996
undivided local government fund to each subdivision eligible to 997
participate in the fund, and the auditor, when the amount of 998
those shares is in the custody of the treasurer in the amounts 999
so computed to be due the respective subdivisions, shall at the 1000
same time certify to the tax commissioner the percentage share 1001
of the county as a subdivision. All money received into the 1002
treasury of a subdivision from the undivided local government 1003
fund in a county treasury shall be paid into the general fund 1004
and used for the current operating expenses of the subdivision. 1005
If a municipal corporation maintains a municipal university, the 1006
university, when the board of trustees so requests the 1007
legislative authority of the municipal corporation, shall 1008
participate in the money apportioned to the municipal 1009
corporation from the total local government fund, however 1010
created and constituted, in the amount requested by the board of 1011
trustees, provided that amount does not exceed nine per cent of 1012
the total amount paid to the municipal corporation. 1013

(G) The actions of the county budget commission taken 1014
pursuant to this section are final and may not be appealed to 1015
the board of tax appeals, except on the issues of abuse of 1016
discretion and failure to comply with the formula. 1017

Section 2. That existing sections 5747.50, 5747.502, 1018
5747.51, and 5747.53 of the Revised Code are hereby repealed. 1019

Section 3. Section 5747.53 of the Revised Code is 1020
presented in this act as a composite of the section as amended 1021
by H.B. 33 of the 135th General Assembly and H.B. 62 of the 1022
133rd General Assembly. The General Assembly, applying the 1023
principle stated in division (B) of section 1.52 of the Revised 1024
Code that amendments are to be harmonized if reasonably capable 1025
of simultaneous operation, finds that the composite is the 1026
resulting version of the section in effect prior to the 1027
effective date of the section as presented in this act. 1028