

Executive

As Passed By House

Personal Income Tax

TAXCD35 Tax-favored home purchasing savings account

Section: 701.10

No provision.

No provision.

Directs the Tax Commissioner and Treasurer of State to jointly study and design a tax-favored savings account for home purchases.

Fiscal effect: Study and design of a new program may entail some one-time costs but any such costs are likely to be limited.

TAXCD46 Tax deduction for train derailment payments

No provision.

No provision.

R.C. 5747.01, 5747.84, Sections 701.10, 803.160, 803.220

Authorizes an income tax deduction beginning on or after January 1, 2024, for amounts contributed to a homeownership savings linked deposit account by a taxpayer, up to \$10,000 per year per account for couples filing jointly and \$5,000 per year per account for individuals, with a lifetime maximum per account of \$25,000. Authorizes, for account owners, an income tax deduction for interest earned on savings in, and employer contributions to, homeownership savings linked deposit accounts.

Requires amounts withdrawn from a homeownership savings linked deposit account and not used to purchase a home as the account owner's primary residence to be added to the account owner's taxable income.

Same as the Executive.

Fiscal effect: Same as the Executive, but also incurs personal income tax revenue loss, likely less than \$5 million per year, beginning in FY 2025.

R.C. 5747.01, 5751.01; Section 803.160

Authorizes a deduction against the personal income tax for government or railroad company payments, including for lost business, received by a taxpayer as the result of the February 3, 2023, train derailment in East Palestine.

Authorizes a commercial activities tax exclusion for receipts a taxpayer receives to compensate for lost business resulting from that derailment.

Fiscal effect: Dependent on future payment amounts that have yet to be finalized. Tax exemption applies to taxable years or tax periods beginning on or after January 1, 2023, which will reduce revenues the state would otherwise receive beginning in FY 2024.

Executive

As Passed By House

TAXCD72 Income tax: depreciation expense add-back

No provision.

R.C. 5747.01, 5733.40, Section 803.160

Allows taxpayers to deduct the full amount of bonus depreciation and enhanced expensing allowances that the taxpayer deducts for federal income tax purposes in the same year the taxpayer deducts those expenses on their federal return. (Under current law, taxpayers must typically add back 5/6 of these expenses when computing their Ohio adjusted gross income and deduct the amount added back over several years.)

Fiscal effect: Revenue loss up to \$377 million in FY 2024 and loss up to \$134 million in FY 2025 and offsetting revenue gains in future years.

TAXCD68 Income tax rate reduction

No provision.

R.C. 5747.02, Sections 757.50 and 803.210

Reduces, beginning in tax year 2023, the number of income tax brackets, by consolidating the lowest bracket (2.765% for income between \$26,050 and \$46,100) with the second lowest bracket (3.226% for income between \$46,100 and \$92,150).

No provision.

Reduces the rate of that new lowest bracket to 2.75%.

No provision.

Suspends indexing of income tax brackets and exemptions for inflation for tax years 2023 and 2024.

Executive

As Passed By House

Fiscal effect: Revenue losses of about \$153 million in FY 2024 and \$48 million in FY 2025, with potential additional revenue loss during the biennium due to a reduction in withholding rates. The Tax Commissioner has discretion over withholding rate adjustments and LBO does not have an estimate for the potential additional revenue loss. Of the total revenue loss, the GRF would bear \$148 million in FY 2024 and \$46 million in FY 2025 under codified law, with the remaining revenue loss split equally between the Local Government Fund (LGF) and the Public Library Fund (PLF). Revenue losses to the LGF and PLF would reduce distributions to municipalities, counties, townships, public libraries, and certain other special districts statewide.

TAXCD30 Income tax: increase dependent exemptions

R.C. 5747.025

Increases the dependent exemption amount by \$2,500 for each dependent under the age of 18, beginning in 2023, for income taxpayers. (Currently, each taxpayer, spouse, and dependent is entitled to a personal exemption ranging from \$1,900 to \$2,400, depending on the taxpayer's income.)

No provision.

Fiscal effect: The all funds tax revenue loss is estimated at \$136.0 million in FY 2024 and \$135.4 million in FY 2025. Revenue to the Local Government Fund (LGF, Fund 7069) and Public Library Fund (PLF, Fund 7065) would each be reduced by 1.66% of these amounts under current law. The operating budget introduced by the Executive would increase each percentage to 1.7% in codified law. The GRF would bear the rest.

TAXCD17 Employer income tax withholding reconciliation

R.C. 5747.07, 5747.072; Section 803.60

Requires employers who withhold and remit employee income taxes on a partial weekly basis to file annual reconciliation returns starting in 2024 instead of filing quarterly as under current law.

R.C. 5747.07, 5747.072; Section 803.60

Same as the Executive.

Fiscal effect: May result in cost savings for the Department of Taxation.

Fiscal effect: Same as the Executive.

Executive

As Passed By House

TAXCD55 Income tax credit for volunteer emergency personnel

No provision.

R.C. 5747.64, 5747.98 and Section 803.180

Authorizes a \$1,000 nonrefundable tax credit against the state personal income tax for volunteer firefighters, first responders, emergency medical technicians, and paramedics who volunteer on one or more days in a month during at least six months of a taxable year.

Fiscal effect: PIT revenue losses up to \$9.1 million in both FY 2024 and FY 2025. Of these amounts the GRF revenue loss would be \$8.8 million each year under codified law, with the remaining loss split equally between the Local Government Fund and the Public Library Fund. Moneys deposited into the LGF and PLF are distributed to counties, municipalities, townships, public libraries, and other political subdivisions. However, the credit would create an incentive for certified providers employed full-time to volunteer during their off-duty days in order to claim the credit; if a significant number responded to that incentive, the revenue loss could be several millions of dollars more per year.

Sales and Use Taxes

TAXCD29 Sales tax exemption for baby products

R.C. 5739.01, 5739.02; Section 803.50

Exempts child diapers, creams and wipes, car seats, cribs, and strollers from the sales tax, beginning October 1, 2023.

Fiscal effect: The executive estimates that these exemptions will reduce GRF revenue by \$10.7 million in FY 2024 and \$16.0 million in FY 2025.

R.C. 5739.01, 5739.02; Section 803.50

Same as the Executive.

Fiscal effect: Same as the Executive.

TAXCD47 Sales and rentals to government entities

No provision.

R.C. 5739.02, 803.140

Adds specific reference to construction material and services sold or rented to government entities for temporary traffic control or drainage purposes to existing provisions of law that exempt all sales and rentals to government entities from the sales and use tax.

Executive

As Passed By House

No provision.

Specifies that the provision is a remedial measure intended to clarify existing law and applies to all cases pending on a petition for reassessment or on further appeal, or transactions subject to an audit by the Department of Taxation.

Fiscal effect: None, because of overlap with existing sales and use tax exemption.

TAXCD22 Duplicate vendor's license obtained during suspension

R.C. 5739.31

Allows the Tax Commissioner to suspend any sales tax vendor's license obtained by a person during the period of suspension on another vendor's license issued to that person or obtained by any person who sells at retail without a vendor's license on more than one occasion.

Fiscal effect: None.

R.C. 5739.31

Same as the Executive.

Fiscal effect: Same as the Executive.

TAXCD11 Sales and use tax criminal penalties

R.C. 5739.99

Modifies sales and use tax criminal fraud and licensure offenses and penalties by classifying offenses to the closest classified misdemeanors based on their current penalties, applying more severe charges against repeat offenders, and changing the culpable mental state from recklessly to negligently.

Fiscal effect: May discourage tax evasion, particularly by repeat offenders.

R.C. 5739.99

Same as the Executive.

Fiscal effect: Same as the Executive.

Commercial Activity Tax

TAXCD5 Research and development tax credit changes

R.C. 5726.56, 5751.51

Makes the following changes to the law governing the tax credit for research and development expenses available under the commercial activity tax (CAT) or the financial institutions tax (FIT):

R.C. 5726.56, 5751.51

Same as the Executive.

Executive

As Passed By House

Allows the Tax Commissioner to audit representative samples of a taxpayer's qualified research and development expenses and issue an assessment based on the audit;

Same as the Executive.

Requires a taxpayer consisting of multiple persons claiming a tax credit to compute the credit on a member-by-member basis, rather than across the entire taxpayer group and allows the credit only on the basis of members who were a part of the group on the last day of the year;

Same as the Executive.

Requires taxpayers claiming a tax credit to maintain records to substantiate the claim and retain them for four years.

Same as the Executive.

Fiscal effect: May facilitate administration of the FIT and the CAT with possible revenue effects. If there are revenue effects, they would most likely be revenue gains to the GRF of an uncertain magnitude.

Fiscal effect: Same as the Executive.

TAXCD45 Broadband grants excluded from CAT

No provision.

R.C. 5751.01, Section 803.190

Excludes from gross receipts taxable under the commercial activities tax (CAT) any federal, state, or local grants received or debt forgiven to provide or expand broadband service in Ohio.

Fiscal effect: About \$1 million loss to CAT revenues over a three-year period, based on nearly \$400 million in broadband grants awarded by the state and federal government during that duration.

Executive

As Passed By House

TAXCD49 Commercial activities tax revenue distribution

No provision.

R.C. 5751.02, Section 812.20

Reduces from 13% to 2.25% the amount of commercial activities tax (CAT) receipts allocated to the School District Tangible Property Tax Replacement Fund (Fund 7047) beginning in FY 2024, and reduces from 2% to 0.25% CAT receipts allocated to the Local Government Tangible Property Tax Replacement Fund (Fund 7081). Reallocates the 12.5% difference to the GRF.

Fiscal effect: Revenue directly credited to the GRF is increased by about \$325 million in FY 2024 and \$342 million in FY 2025. The state GRF would retain about \$314.2 million and \$330.6 million in FY 2024 and FY 2025, respectively, of such revenue increase under codified law and the remaining \$10.8 million in FY 2024 and \$11.4 million in FY 2025 would increase allocations to the LGF and PLF. However, under continuing law, transfers may be made between the GRF and Funds 7047 and 7081, so the provision does not affect the amount of revenue received by the state or paid to local governments.

TAXCD4 CAT references to motor carriers

R.C. 5751.033, Section 803.30

Modifies a commercial activity tax (CAT) provision related to situsing transportation service and delivery receipts to Ohio by applying such provisions to common carriers rather than motor carriers. Specifies that this change is intended to be remedial and clarify existing law.

Fiscal effect: None.

R.C. 5751.033, Section 803.30

Same as the Executive.

Fiscal effect: Same as the Executive.

Executive

As Passed By House

TAXCD10 CAT credit for net operating losses

R.C. 5751.53, 5751.98

Delays the year in which a commercial activity tax (CAT) credit for certain net operating losses accrued under the defunct corporation franchise tax becomes refundable, rather than nonrefundable, from calendar year 2030 to 2040.

No provision.

Fiscal effect: Revenue gain of uncertain magnitude during the period from 2030 to 2040.

Cigarette Taxes

TAXCD64 Refund on bad debts for cigarette, tobacco, and vapor products

No provision.

R.C. 5743.06, 5743.53; Section 803.150

Allows a wholesaler or distributor to obtain a refund of excise taxes on cigarettes, other tobacco products, and nicotine vapor products remitted on bad debts arising from the sale of those products and charged off on or after January 1, 2024.

Fiscal effect: Reduces GRF revenue by an uncertain amount, likely hundreds of thousands of dollars annually, and varying considerably from year to year. The revenue losses will lower amounts distributed to counties, municipalities, and townships through the Local Government Fund (LGF, Fund 7069), and to public libraries through the Public Library Fund (PLF, Fund 7065). Also, potentially reduces revenue from Cuyahoga County's excise tax on cigarettes.

TAXCD12 Cigarette tax license renewal deadline

R.C. 5743.15, Section 757.10

Extends the deadline for renewing annual retail, wholesale, importer, and manufacturer cigarette tax licenses to June 1 of each year instead of the 4th Monday in May, and applies the extension to all current licenses.

R.C. 5743.15, Section 757.10

Same as the Executive.

Fiscal effect: None.

Fiscal effect: Same as the Executive.

Other Taxation Provisions

Executive

As Passed By House

TAXCD14 Jobs creation and retention tax credit recapture

R.C. 122.17, 122.171

Authorizes the Tax Credit Authority to adjust the amount that a noncompliant taxpayer must repay from a job creation or jobs retention tax credit one time within 90 days after initially certifying a repayment amount to the Tax Commissioner or Superintendent of Insurance.

Fiscal effect: Potential revenue gain or loss affecting GRF, depending on whether the repayment amount is adjusted upward or downward.

R.C. 122.17, 122.171

Same as the Executive.

Fiscal effect: Same as the Executive.

TAXCD34 Increase motion picture tax credit annual cap

R.C. 122.85

Increases the total amount of motion picture tax credits that may be awarded each fiscal year, from \$40 million to \$75 million.

Fiscal effect: The executive estimates that this provision will decrease GRF tax revenues starting in FY 2025, by \$17.0 million.

R.C. 122.85

Same as the Executive.

Fiscal effect: Same as the Executive.

TAXCD37 Historic rehabilitation tax credit cap

R.C. 149.311

Increases, from \$60 million to \$120 million, the amount of historic building rehabilitation tax credits that may be awarded by the DEV Director in FY 2025. (The cap was previously increased to \$120 million for both FYs 2023 and 2024; it would revert to \$60 million in FY 2026.)

Fiscal effect: Reduction in state tax revenues up to \$60 million in FY 2025 only, with 96.68% of the revenue loss borne by the GRF under codified law. The refundable historic building rehabilitation tax credit may be claimed against the personal income tax, the financial institutions tax, the domestic insurance tax, and the foreign insurance tax. (The Tax Expenditure Report includes an estimate that under current law, i.e. without the increase proposed for FY 2025, the credit would result in a decline in the GRF revenue loss from \$104.7 million in each of FY 2023 and FY 2024 to \$52.4 million in FY 2025).

R.C. 149.311

Same as the Executive.

Fiscal effect: Same as the Executive.

Executive

As Passed By House

TAXCD32 Low-income housing tax credits

R.C. 175.16, 175.12, 5725.36, 5725.98, 5726.58, 5726.98, 5729.19, 5729.98, 5747.83, and 5747.98

(1) Authorizes a nonrefundable credit against the income tax, insurance premiums tax, or financial institutions tax that piggybacks on the federal low-income housing tax credit (LIHTC) for affordable housing projects.

(2) Allows the Director of the Ohio Housing Finance Agency (OHFA) to reserve a state tax credit for any project in Ohio that receives a federal LIHTC allocation, as long as the project is located in Ohio and begins renting units after July 1, 2023.

(3) Prohibits the Director from reserving any credits after June 30, 2027.

(4) Generally limits the amount of state credits that may be reserved in a fiscal year to \$100 million, but allows unreserved credit allocations and recaptured or disallowed credits to be added to the credit cap for the next fiscal year.

(5) Limits the amount of credit reserved for any single project to an amount necessary, when combined with the federal credit, to ensure financial feasibility and requires the Director to reserve credits to ensure projects create additional housing units on account of the state credit.

(6) No provision.

(7) Establishes that records provided to the Tax Commissioner and OHFA to administer the LIHTC are not public records subject to the state's Sunshine Law.

R.C. 175.16, 175.12, 5725.36, 5725.98, 5726.58, 5726.98, 5729.19, 5729.98, 5747.83, and 5747.98

(1) Same as the Executive.

(2) Same as the Executive, but includes projects placed in service on or after January 1, 2023.

(3) Same as the Executive, but changes the ending date to December 31, 2028.

(4) Same as the Executive, but generally limits the amounts of credits reserved to \$500 million.

(5) Same as the Executive, but removes the requirement that the Director ensure the project is creating additional housing units that would not have otherwise been created with other state or federal or private financing.

(6) Allows tax credits to be claimed after a project is available to rent but before the Director issues an eligibility certificate, subject to correction once the certificate is issued.

(7) Same as the Executive, but also requires OHFA to disclose to the Tax Commissioner and Superintendent of Insurance any information OHFA has that is necessary to ensure compliance with LIHTC requirements, allows the Tax Commissioner to request records from OHFA and requires OHFA to respond to that request.

Executive

As Passed By House

Fiscal effect: The executive estimates the GRF tax revenue loss at \$10.0 million in FY 2024 and \$20.0 million in FY 2025.

Fiscal effect: LBO estimates state tax revenue losses of \$22 million in FY 2024 and \$46 million in FY 2025, but estimates are highly dependent on federal policy and the availability of the federal LIHTC. Generally, state tax revenue losses would increase over the six-year period that projects could initially qualify for the 10-year credit, FY 2024 through FY 2029. Once the eligibility period expires, state tax revenue losses will plateau for an additional four years, FY 2030 through FY 2033, then decline over a subsequent six-year period as the 10-year duration of the credit lapses for those projects originally awarded by OHFA from FY 2024 through FY 2029.

TAXCD31 Single-family housing development tax credit

R.C. 175.17, 175.12, 5725.37, 5725.98, 5726.59, 5726.98, 5729.20, 5729.98, 5747.84, and 5747.98

Authorizes a nonrefundable tax credit against the insurance premiums, financial institution, or income tax for investment in the development and construction of affordable single-family housing.

No provision.

Requires local governments and economic development entities to submit applications for the credit, but allows them to allocate credits to project investors.

No provision.

Allows the Executive Director of the Ohio Housing Finance Agency (OHFA) to reserve a state tax credit for any project in Ohio that may qualify for the credit, as long as the project is located in Ohio and meets affordability qualifications adopted by the OHFA.

No provision.

Prohibits the Executive Director from reserving any credits after June 30, 2027.

No provision.

Generally limits the amount of state credits that may be reserved in a fiscal year to \$50 million, but allows unreserved credit allocations and recaptured or disallowed credits to be added to the credit cap for the next fiscal year.

No provision.

Executive

As Passed By House

Limits the amount of credit reserved for any single project to the amount by which the fair market value of the project's homes exceed the project's development costs.

No provision.

Fiscal effect: The executive estimates the GRF tax revenue loss from this credit at \$5.0 million in FY 2024 and \$10.0 million in FY 2025.

TAXCD19 Municipal income tax cross-reference

R.C. 718.01, Sections 803.10 and 820.10

Corrects an erroneous cross-reference in the municipal income tax law governing the deduction of net operating losses. Requires municipalities that levy an income tax to adopt an ordinance or resolution incorporating the correction and applying it starting in tax year 2023.

R.C. 718.01, Sections 803.10 and 820.10

Same as the Executive.

Fiscal effect: Potential increase in costs, likely minimal, for municipalities that levy an income tax.

Fiscal effect: Same as the Executive.

TAXCD58 Municipal income tax: exemption for minors' income

No provision.

R.C. 718.01, Section 803.10

Exempts the income of individuals under 18 years of age from municipal income taxation.

Fiscal effect: Potential decrease in municipal income tax receipts to certain applicable municipalities. Current law authorizes only certain municipal corporations to grant such an exemption.

TAXCD61 Municipal income tax: inquiries, notices, and penalties

No provision.

R.C. 718.05, 718.27, 718.85, and 718.89; Section 803.100

Limits the circumstances under which municipal income tax inquiries or notices may be sent by a municipal tax administrator or the Tax Commissioner to a taxpayer subject to a filing extension. Applies the change to taxable years ending on or after January 1, 2023.

Executive

As Passed By House

No provision.

Limits the penalty that may be imposed on a taxpayer for failing to timely file municipal income tax returns from a \$25 monthly penalty, up to \$150, to a one-time \$25 penalty. Exempts a taxpayer's first failure to timely file from the penalty. Applies the change to taxable years ending on or after January 1, 2023.

No provision.

Specifies that if a municipal corporation tax administrator send a prohibited notice (or if the administrator is the Tax Commissioner), the municipality (or the GRF if the notice is sent by the Tax Commissioner) must reimburse the taxpayer for reasonable costs incurred in responding to the notice, but limits the costs to up to \$150.

Fiscal effect: Reduces municipal income tax revenue, with the reduction variable and depending on the municipality. Statewide, total municipal fiscal losses from the bill are uncertain, but the direct effects are likely to be fairly minimal. If any municipal tax administrators send a prohibited notice, the applicable municipality must reimburse the taxpayer for reasonable costs incurred in responding to the notice, thus increasing such municipality's administrative costs. If the administrator is the Tax Commissioner, the costs will be reimbursed from the GRF; such reimbursement costs are likely to be minimal. There may be indirect effects, reducing revenue to applicable municipalities more significantly, due to reduced incentives for taxpayers to file returns and to file on time.

TAXCD62 Municipal income tax: extension for entities

R.C. 718.05, 718.85; Section 803.100

No provision.

Provides an additional, automatic one-month extension for municipal income tax returns where a business entity has received a six-month federal extension. (The current extended deadline for individuals and business entities is the same as the extended federal deadline.)

Fiscal effect: None, apart from timing of receipts.

Executive

As Passed By House

TAXCD20 Municipal income tax rate decrease notification

R.C. 718.80

Requires a municipal corporation to notify the Tax Commissioner any time there is a decrease, in addition to an increase as required under current law, in the municipal corporation's income tax rate.

Fiscal effect: Potential increase in costs, likely minimal, for municipalities that levy an income tax.

R.C. 718.80

Same as the Executive.

Fiscal effect: Same as the Executive.

TAXCD21 Tax Commissioner's municipal income tax report

R.C. 718.84, Section 803.80

Requires the Tax Commissioner to provide information to municipal corporations on any businesses that had apportionable municipal taxable income, i.e., net profits, to such a municipal corporation, as reported to the Commissioner, in the preceding six months as opposed to in any prior year under current law.

Fiscal effect: May result in cost savings to the Department.

R.C. 718.84, Section 803.80

Same as the Executive, except requires the second half report to be submitted in December rather than November, and has the first half report cover the past five months and the second half report cover the past seven months.

Fiscal effect: Same as the Executive.

TAXCD16 Delivery of tax notices

R.C. 5703.056, 4303.271, 5703.37, 5703.53, 5711.29, 5725.05, 5727.47, 5731.27, 5735.024, 5735.04, 5735.041, 5735.042, 5735.043, 5735.044, 5736.07, 5739.05, 5739.19, 5739.30, 5741.11, 5743.61, 5747.07, 5749.06, and 5751.06

Authorizes TAX to send any tax notice currently required to be sent by certified mail by ordinary mail or electronically.

Removes a requirement that taxpayers must consent to electronic delivery before receiving certain tax notices electronically.

Eliminates certain recordkeeping requirements a delivery service must meet to be used by the Commissioner to deliver tax notices.

Fiscal effect: May result in cost savings for the Department.

R.C. 5703.056, 4303.271, 5703.37, 5703.53, 5711.29, 5725.05, 5727.47, 5731.27, 5735.024, 5735.04, 5735.041, 5735.042, 5735.043, 5735.044, 5736.07, 5739.05, 5739.19, 5739.30, 5741.11, 5743.61, 5747.07, 5749.06, and 5751.06

Same as the Executive.

No provision.

Same as the Executive.

Fiscal effect: Same as the Executive.

Executive

As Passed By House

TAXCD13 Department of Taxation information sharing

R.C. 5703.21, 1346.03, 1509.11, 4301.441, and 5749.17

Streamlines the authority of TAX to share confidential tax information with certain state agencies by generally authorizing TAX to share information with any state or federal agency when disclosure is necessary to ensure compliance with state law.

Fiscal effect: None.

R.C. 5703.21, 1346.03, 1509.11, 4301.441, and 5749.17

Same as the Executive.

Fiscal effect: Same as the Executive.

TAXCD8 FIT: Definition of Financial Institution

R.C. 5726.01, Section 803.70

Specifically provides that, for purposes of the financial institutions tax (FIT), a "financial institution" includes all entities consolidated in a federal regulatory report and, in the case of small bank holding companies, all entities that would be included in a consolidated report if the company were required to file one.

Fiscal effect: None.

R.C. 5726.01, Section 803.70

Same as the Executive.

Fiscal effect: Same as the Executive.

TAXCD9 Repeal of FIT deduction for REIT investments

R.C. 5726.04, 5726.041 (repealed)

Repeals an expired financial institutions tax (FIT) deduction for an institution's investment in a qualifying real estate investment trust.

Fiscal effect: None. The deduction was completely phased out in tax year 2017.

R.C. 5726.04, 5726.041 (repealed)

Same as the Executive.

Fiscal effect: Same as the Executive.

TAXCD18 Fuel use tax personal liability

R.C. 5728.16

Imposes personal liability for the fuel use tax on individual owners, employees, officers, and trustees who are responsible for reporting and paying the tax for a taxpayer.

Fiscal effect: May result in increased collection of fuel use taxes.

R.C. 5728.16

Same as the Executive.

Fiscal effect: Same as the Executive.

Executive

As Passed By House

TAXCD36 Eliminate corporation franchise tax filing requirement

R.C. 5733.031, Section 757.30

Eliminates a requirement that taxpayers file amended corporation franchise tax reports due to a federal tax adjustment. (The corporation franchise tax was fully repealed in 2013.)

R.C. 5733.031, Section 757.30

Same as the Executive.

TAXCD42 Motor fuel tax revenue use

No provision.

R.C. 5735.27

Authorizes townships to use motor fuel tax revenue to purchase buildings suitable for housing road machinery and equipment. (Townships are currently authorized to use such revenue only for planning, constructing, and maintaining such buildings.)

TAXCD70 Taxation of consumer-grade fireworks fee

No provision.

R.C. 5739.02, 5751.01; Section 803.190

Exempts the 4% fee on the sale of consumer-grade fireworks from sales and use tax, beginning October 1, 2023, so long as the fee is separately stated on the invoice, bill of sale, or similar document given by the vendor to the consumer for the retail sale.

No provision.

Authorizes a business, for commercial activity tax purposes, to exclude from its taxable gross receipts any separately stated collections of that fee, beginning for tax periods ending after the 90-day effective date.

Fiscal effect: Reduces all-funds SUT or CAT revenue by about \$0.2 million beginning in FY 2025, with a much smaller revenue loss in FY 2024. Additionally, the exemption reduces local permissive SUT collections by about \$48,000 per year.

Executive

As Passed By House

TAXCD59 Lodging tax: convention, entertainment, and sports facilities

No provision.

R.C. 5739.08

Authorizes any municipality to repurpose a portion of the revenue from its existing general lodging tax to fund the acquisition, construction, renovation, expansion, maintenance, operation, or promotion by a convention facilities authority or port authority of a convention, entertainment, or sports facility.

No provision.

Allows Cincinnati to repurpose a portion of the revenue from its 1% special convention center lodging tax for those same purposes.

TAXCD57 Lodging tax: convention, entertainment, and sports facilities

No provision.

R.C. 5739.09

Authorizes a county with a population between 800,000 and 1,000,000 (i.e., Hamilton County) to levy an additional 1% lodging tax to fund the acquisition, construction, renovation, expansion, maintenance, operation, or promotion by a convention facilities authority, convention and visitors' bureau, or port authority of a convention, entertainment, or sports facility.

No provision.

Allows the county to repurpose a portion of the revenue from its existing lodging taxes (its 3% general lodging tax and its special 3.5% convention center tax) for those same purposes.

Fiscal effect: Hamilton County's 6.5% lodging tax raised about \$12.6 million in calendar year 2021; based on this, an additional 1% could be expected to raise about an additional \$1.9 million.

Executive

As Passed By House

TAXCD65 Lodging tax: public safety services in a resort area

No provision.

R.C. 5739.09

Authorizes a county to use a portion of the revenue from its 3% general lodging tax to fund public safety services in a municipality or township designated as a resort area (where at least 62% of the housing units are for seasonal, recreational, or occasional use, and where there are seasonal peaks of employment and demand for government services, among other similar requirements; certain Lake Erie islands are the only currently-designated resort areas in Ohio).

TAXCD60 Lodging tax exemption and financing: headquarters hotel

No provision.

R.C. 5739.093

Authorizes a county with a population greater than 800,000 that levies a lodging tax or a municipality in such county to exempt wholly or partially from county and municipal lodging taxes a hotel that has been designated as the "headquarters hotel" for a convention center.

No provision.

Allows the exemption-granting municipality or county to require payments in lieu of taxes from the headquarters hotel equal to the amount of exempted taxes, to be remitted to the municipality or county and used to finance facilities associated with the headquarters hotel.

No provision.

Authorizes the municipality or county, or a port authority, to enter into an agreement with the headquarters hotel operator whereby the operator will make binding payments to ensure sufficient funds for the completion of such facilities.

Fiscal effect: Potential reduction in lodging tax receipts for eligible counties and municipalities.

Executive

As Passed By House

TAXCD54 LGF minimum county allocation

No provision.

R.C. 5747.501, Sections 803.170 and 812.20

Increases, beginning in FY 2024, the floor for the amount distributed from the Local Government Fund (LGF) to county undivided funds from the lesser of \$750,000 or the amount that was distributed in FY 2013 to \$850,000 for all counties.

Fiscal effect: Increases allocations to certain counties that received the floor amount, and decreases allocations to other counties proportionately. No change to overall funding from LGF as the increased funds are reallocated from other county LGF distributions proportionately.

TAXCD66 Alternative method of apportioning county undivided funds

No provision.

R.C. 5747.53

Requires the County Budget Commission of any county which adopts an alternative distribution formula to review the alternative formula at least once every five years and take testimony from political subdivisions at such hearings.

Fiscal effect: County budget commissions may incur costs to conduct these reviews.

TAXCD33 Sports gaming tax rate

R.C. 5753.021, Section 803.40

Increases the sports gaming receipts tax rate, from 10% to 20%, beginning July 1, 2023.

No provision.

Fiscal effect: Will increase sports gaming tax receipts, likely by \$120 million to \$175 million per year. Revenue gains would be deposited into the Sports Gaming Profits Education Fund (98%) and the Problem Sports Gaming Fund (2%).

Executive

As Passed By House

TAXCD39 Business Incentive Tax credits

Section: 757.20

Provides estimates of the amounts of business incentive tax credits that may be authorized and claimed during the biennium and the amount of authorized credits that may be outstanding at the end of the biennium.

Section: 757.20

Same as the Executive.

Property Taxes and Transfer Fees

TAXCD15 Electronic conveyance forms

R.C. 319.202

Allows county auditors to accept real property and manufactured home conveyance forms electronically.

R.C. 319.202

Same as the Executive.

Fiscal effect: May reduce costs of county auditors.

Fiscal effect: Same as the Executive.

TAXCD52 Index homestead exemption to inflation

No provision.

R.C. 323.152, and 4503.065; Section 803.90

Adjusts the homestead exemption for inflation each year, beginning in 2023 for real property and 2024 for homes subject to the manufactured and mobile home tax. Applies the adjustment to both the standard \$25,000 exemption and the enhanced \$50,000 exemption for disabled veterans and spouses of public service officers killed in the line of duty.

Fiscal effect: Increases GRF spending by \$11,000,000 in FY 2024 and by \$28,000,000 in FY 2025 (in line items 110908, Property Tax Reimbursement – Local Government and 200903, Property Tax Reimbursement – Education).

TAXCD67 Property tax foreclosure notice publication

No provision.

R.C. 323.25, 323.69, 5721.14, 5721.18

Authorizes the second and third publication of a notice of an impending property tax foreclosure action to be made online, provided the notice's first publication continues to be made in a newspaper of general circulation.

Executive

As Passed By House

No provision.

Specifies that existing abbreviated newspaper publication procedures for government notices apply to the publication of a property tax foreclosure notice if the second and third publication of the notice continues to be made in a newspaper.

Fiscal effect: Potential cost savings for counties.

TAXCD73 Park district renewal levy

No provision.

R.C. 1545.21

Authorizes a park district to renew, increase, or decrease its existing voted property tax levy, as is authorized for most other types of property taxes. (Under current law, such levies may be only renewed through a replacement procedure unique to park districts, which the bill discontinues starting in 2025; see TAXCD53.)

Fiscal effect: Will allow park districts to continue to seek voter approval for property tax levies.

TAXCD53 Replacement property tax levies

No provision.

R.C. 5705.192, 1545.21

Eliminates the authority of local governments to levy replacement property tax levies, beginning with elections held on or after January 1, 2025.

TAXCD44 Incentive district TIFs: include other TIF property

No provision.

R.C. 5709.40, 5709.73

Allows a parcel included in an existing municipal or township tax increment financing (TIF) exemption, either individually or as part of an incentive district TIF, to be removed from its current TIF and included in another incentive district TIF, provided the owner of the parcel hasn't paid any payments in lieu of taxes under the existing TIF arrangement.

Fiscal effect: None except shifts the payment in lieu of taxes from one TIF to another.

Executive

As Passed By House

TAXCD71 Municipal tax increment financing (TIF) district extensions

No provision.

R.C. 5709.40

Allows the legislative authority of a municipal corporation to extend the life of a TIF incentive district, created prior to 2006, by up to 15 years, provided certain notice, and agreement or waiver, conditions are met with respect to applicable school boards and notice is given to the county.

Fiscal effect: May result in loss of tax revenue to units of local government. Property owners in TIF incentive districts make payments in lieu of taxes to the districts during the term of the TIF agreements.

TAXCD50 Property tax exemption: residential development land

No provision.

R.C. 5709.56

Exempts from property tax the value of unimproved land subdivided for residential development in excess of the fair market value of the property from which that land was subdivided, apportioned according to the relative value of each subdivided parcel. Authorizes the exemption for up to eight years, or until construction begins or the land is sold. (Does not apply to land included in a tax increment financing, or TIF, project.)

Fiscal effect: Could result in loss of revenue to school districts and other units of local government. Tax revenue losses might range into the low millions of dollars statewide but appear indeterminate. No direct fiscal effect on the state.

Executive

As Passed By House

TAXCD74 Valuation of federal subsidized rental housing property

No provision.

R.C. 5713.03, 5713.031, 5715.01

Requires the Tax Commissioner to prescribe a formula for uniformly valuing federal subsidized rental housing that takes into account a property's operating income and expenses and a uniform capitalization rate. Requires the owner of such property to report the property's operating income and expenses to the county auditor of the county in which the property is located in each reappraisal and update year for the purpose of applying this formula. Prescribes presumptive amounts to be used in the formula for certain income and expenses that are a percentage of gross potential rent or operating income, which may be exceeded by a property's actually reported amounts. Sets a minimum total value for such property of the greater of 150% of the unimproved land value or \$5,000 per dwelling unit.

No provision.

Removes an existing law provision explicitly authorizing a county auditor to value low income housing tax credit property by employing the income approach, cost approach, or comparable sales approach.

Fiscal effect: Indeterminate effect on local property tax revenues.

TAXCD56 Power plant TPP devaluation limits

No provision.

R.C. 5727.47, Section 803.130

Prohibits an electric utility from requesting and the Tax Commissioner from approving, for property tax purposes, a reduction in the taxable value of a power plant's tangible personal property (TPP) of more than 7.5% compared to the preceding tax year, beginning in tax year 2024.

Fiscal effect: May limit the revenue loss from property taxes in some years for political subdivisions in which an electric generating plant is located.

Executive

As Passed By House

TAXCD43 Qualified energy projects

R.C. 5727.75

No provision.

Extends the termination of the existing property tax exemption for qualified energy projects from 2025 to the later of the calendar year that the U.S. Secretary of the Treasury determines there has been, from 2022, a 75% or greater reduction in annual greenhouse gas emissions from electricity production in the United States, or 2032. Extends application and construction deadlines for new tax credits in line with the extended credit termination date.

No provision.

Requires clean energy projects with a capacity of at least 20 megawatts, and which apply for certification as qualified clean energy projects after the effective date, to comply with certain federal wage and apprenticeship requirements.

No provision.

Reduces the required ratio of Ohio-domiciled full-time equivalent employees on a new qualified clean energy project from 80% to 70%. Includes out-of-state workers who reside within 50 miles of Ohio and are members of certain labor organizations as "Ohio-domiciled" employees for purposes of calculating these ratios, both for new and existing projects.

No provision.

Allows existing qualified clean energy projects that voluntarily comply with the federal wage and apprenticeship requirements the amendment requires of new projects with at least 20 megawatts of capacity to apply the reduced ratio for Ohio-domiciled full-time equivalent employees.

No provision.

Changes the calculation of "full-time equivalent employee" hours to include only employee hours devoted to site preparation and protection, construction and installation, and material unloading and distribution and to exclude management and purely logistical positions.

No provision.

Defines "Internal Revenue Code," for purposes of the property tax exemption for qualified energy projects, as the Internal Revenue Code as it exists on the provision's 90-day effective date.

Executive

As Passed By House

Fiscal effect: No direct effect on state expenditures; permissive effect on local revenues as the local Board of County Commissioners has discretion over the approval of this property tax exemption.

TAXCD51 Brownfield property tax abatement

No provision.

Section: 757.40

Authorizes the owner of property currently subject to a 10-year property tax exemption for remediated brownfield development land to temporarily apply for an abatement or refund of taxes assessed on the property in tax years 2020 and 2021 that would not have been assessed had the property been subject to that exemption for those years. (The property only qualifies if the owner was issued a covenant not to sue by the Ohio EPA in 2020 based on the owner's remediation activities.)

No provision.

Shortens the exemption's duration by two years to account for the two years of abatement, if the abatement is obtained.

Fiscal effect: May result in tax revenue losses of \$450,000, according to one report, possibly more if additional properties are affected. LBO cannot verify this figure.

TAXCD69 Joint Committee on Property Tax Review and Reform

No provision.

Section: 757.60

Creates the Joint Committee on Property Tax Review and Reform, requiring it to submit a report to the General Assembly by December 31, 2024 making recommendations on reforms to property tax law. Authorizes the Joint Committee to hold hearings and make recommendations on pending legislation related to property taxation. Requires five Senators and five Representatives to be appointed to the Joint Committee.

Fiscal effect: None. The Committee members will not be compensated.

Appropriation Language

Executive

As Passed By House

TAXCD23 Tax refunds

Section: 409.20

Requires Fund 4250 ALI 110635, Tax Refunds, to be used to pay refunds. Appropriates additional amounts if needed for this purpose.

Section: 409.20

Same as the Executive.

TAXCD24 Vendor's license payments

Section: 409.20

Requires Fund 5CZ0 ALI 110631, Vendor's License Application, to be used to make vendor license fee payments to county auditors. Appropriates additional amounts if necessary to make such payments.

Section: 409.20

Same as the Executive.

TAXCD25 International registration plan administration

Section: 409.20

Requires Fund 4C60 ALI 110616, International Registration Plan Administration, to be used for audits of persons with vehicles registered under the International Registration Plan.

Section: 409.20

Same as the Executive.

TAXCD26 Travel expenses for the streamlined sales tax project

Section: 409.20

Allows the Tax Commissioner to disburse available funds from Fund 4350 ALI 110607, Local Tax Administration, for paying travel expenses incurred by members of Ohio's delegation to the Streamlined Sales Tax Project. Requires any such reimbursements to be done in accordance with applicable state laws and guidelines.

Section: 409.20

Same as the Executive.

TAXCD27 Tobacco settlement enforcement

Section: 409.20

Requires GRF ALI 110404, Tobacco Settlement Enforcement, to be used by the Tax Commissioner to pay specified tobacco enforcement costs.

Section: 409.20

Same as the Executive.

Executive

As Passed By House

TAXCD28 Ohio tax system support fund

Section: 409.20

Requires Fund 5ZA0 ALI 110650, Ohio Tax System Operating Expenses, to be used to pay costs incurred to maintain and support the Ohio Tax System. Requires TAX to submit a plan requesting the OBM Director to transfer necessary cash to the Ohio Tax System Support Fund (Fund 5ZA0) from various funds used by TAX. Authorizes the OBM director to make such transfers and limits the transfer to Fund 5ZA0 to \$8,000,000 during the biennium.

Fiscal effect: The executive budget provides \$3.0 million in FY 2024 and \$5.0 million in FY 2025 to ALI 110650, Ohio Tax System Support.

Section: 409.20

Same as the Executive.

Fiscal effect: Same as the Executive.

Executive

As Passed By House

OBMCD12 Eliminate certain reporting requirements

R.C. 126.30, 131.02, 153.17, 3333.021, 3333.12, 3333.122, 5123.0412, 5727.28, 5727.42, 5727.91, Repealed: 131.38

R.C. 126.30, 131.02, 153.17, 3333.021, 3333.12, 3333.122, 5123.0412, 5727.28, 5727.42, 5727.91, Repealed: 131.38

Eliminates the following reporting requirements for agencies to submit certain information to OBM:

Same as the Executive.

(1) Interest charges paid related to an agency's purchase or lease of goods or services;

(1) Same as the Executive.

(2) Unpaid amounts due to the state that an agency is unable to collect;

(2) Same as the Executive.

(3) Information on segregated custodial funds maintained by an agency;

(3) Same as the Executive.

(4) Notification, by the owner of a public work, of execution of a takeover contract for the takeover of a defaulted public works contract;

(4) Same as the Executive.

(5) Refunds of certain higher education grants provided by ODHE;

(5) Same as the Executive.

(6) Tax refunds to certain entities.

(6) Same as the Executive.

Removes OBM from the list of recipients required to receive a fiscal analysis prior to the implementation of any action or adoption of a rule by the ODHE Chancellor expected to have an effect on the revenue or expenditures of any university.

Same as the Executive.

Removes the requirement that DODD submit an annual report to OBM on the use of the DODD's Administration and Oversight Fund.

Same as the Executive.

Fiscal effect: Negligible reduction in statewide agency expenditures due to reduced reporting requirements.

Fiscal effect: Same as the Executive.

Executive

As Passed By House

School Funding

EDUCD90 Allocation of sports gaming tax revenue

No provision.

R.C. 5753.031, Section 803.40

Limits the portion of sports gaming tax revenue that must be used to support K-12 athletics and other extracurricular activities to the lesser of \$15 million per fiscal year or 50% of that revenue for that year, rather than 50% of the Sports Gaming Profits Education Fund (Fund 5Y00) as under current law. Allocates the remainder of the revenues in Fund 5Y00, instead of the other 50%, for the support of public and nonpublic education for students in grades K-12.

Fiscal effect: Increases the amount of sports gaming tax revenues available to support public and nonpublic education. The bill appropriates \$50 million in each fiscal year from these remaining funds in Fund 5Y00 ALI 200491, Public and Nonpublic Education Support, to be used in conjunction with the GRF to fund formula aid payments (see EDUCD91).

EDUCD42 Power plant valuation adjustment

Section: 265.310

Requires ODE to make an additional payment to school districts that have at least one power plant in their territory and that experience both at least a 10% decrease in public utility tangible personal property (PUTPP) value and an overall negative change in PUTPP subject to taxation between either: (1) tax year (TY) 2017 and the preceding tax year (e.g., TY 2023, for purposes of the FY 2024 payment); or (2) the preceding tax year and the second preceding tax year (e.g., between TY 2022 and TY 2023, for purposes of the FY 2024 payment).

Calculates the payment for an eligible district generally based on a recomputation of the district’s FY 2019 foundation aid using the preceding year’s total taxable valuation (instead of the three-year average valuation used to determine funding for FY 2019) and the change in local property taxes between TY 2017 and the preceding tax year.

Section: 265.310

Same as the Executive.

Same as the Executive.

Executive

As Passed By House

Requires ODE to make payments for FY 2024 in June 2024, and payments for FY 2025 in June 2025.

Same as the Executive.

Fiscal effect: The bill earmarks \$7 million in each fiscal year for the payments from GRF ALI 200550, Foundation Funding - All Students (see EDUCD35).

Fiscal effect: Same as the Executive.

Executive

As Passed By House

FCCCD14 Jail facility construction funding

R.C. 342., 5705.234

No provision.

Creates a financing system for the state to aid counties in constructing or renovating county jail facilities.

No provision.

Requires TAX biennially to rank all counties, after which OFCC invites certain low ranking counties to apply and conducts an on-site assessment of existing jail facilities to determine need.

No provision.

Requires OFCC to approve a project only if the project conforms to DRC standards and keeps with the county's needs as determined by the assessment, and the county can prove it can generate adequate revenue to fund the county's share of the basic project cost, and its operations and maintenance.

No provision.

Specifies the means by which a county may generate revenue for its share of the project cost, and prohibits counties from submitting, as evidence of adequate funding, any proposal to rent any portion of the jail facility to other political subdivisions.

No provision.

Sets a county's share at 1% of the basic project cost times the percentile in which the county ranks according to OFCC's funding formula, with a cap at 75%. Requires the Controlling Board to approve or reject OFCC's determination, the amount of the state's share of the basic project cost, and the amount of the state's share to be encumbered in the current fiscal year.

No provision.

Prohibits the Controlling Board from approving a project if the county had a project approved in the last 20 years, unless the county demonstrates an exceptional increase in need.

No provision.

Requires, if the county has met its share of the basic project cost, OFCC to enter an agreement with the board of county commissioners or the multicounty jail facilities construction commission (MCJFC), and specifies its terms.

Executive

As Passed By House

No provision.	Requires the board of county commissioners or MCJFC, after entering the agreement, and if applicable, to issue bonds or notes in anticipation of the agreement.
No provision.	Requires the board or MCJFC to employ a qualified professional to prepare data the board or MCJFC, and OFCC consider necessary for the project.
No provision.	Requires, if the proposed facility is located within one mile of a state route or highway, the plans also be approved by the ODOT Director.
No provision.	Requires the board or MCJFC to advertise for construction bids using competitive bidding and award the lowest responsible and responsive bidder within 60 days of advertising, and requires that bidder to accept the contract within 10 days of the award.
No provision.	Allows the board or MCJFC to reject all bids and readvertise, with OFCC permission.
No provision.	Requires OFCC to determine the amount of appropriations to be encumbered for any project, based on its estimated construction schedule for that year.
No provision.	Requires OFCC to grant ongoing projects priority for state funds over projects seeking initial state funding.
No provision.	Requires the county auditor to disburse county project construction funds upon the approval of OFCC, which then must issue vouchers against the fund as required.
No provision.	Allows the board of county commissioners to use all or part of the fund's investment earnings that are attributable to the county's contribution to pay the cost of jail facilities, which are not part of the basic project cost.
No provision.	Requires, after project completion, any remaining investment earnings to be retained in the county construction fund or transferred to a project maintenance fund, the county's permanent improvement fund, or OFCC, as appropriate.

Executive

As Passed By House

No provision.

Permits multiple counties to form a MCJFC, approved by OFCC, and build a multi-county jail facility.

No provision.

Provides that if the voters of one of the counties in a MCJFC fail to approve the funds for that county's portion, the other contracting counties are not obliged to pay it.

No provision.

Creates the Jail Facility Building Fund in the state treasury.

No provision.

States that OFCC has an interest in real property purchased with moneys in the county's project construction fund until obligations are no longer outstanding.

No provision.

Requires OFCC to issue a certificate of completion upon project completion, and certification that the project meets the state's minimum standards.

No provision.

Establishes the corrective action program to provide funding for the correction of defective or omitted work.

Fiscal effect: The fiscal impact will depend on how much money is transferred or appropriated to the Jail Facility Building Fund by the General Assembly and any grants, gifts, or contributions received by OFCC. Counties receiving a minimum of 25% state funding through the jail construction funding process could save between \$2.3 million and \$6.9 million for the construction of a 100-bed facility. A portion of moneys appropriated from the fund may be used to cover costs incurred by OFCC to evaluate county needs, manage projects, and to perform and manage needs assessments, all of which may require additional resources, staff, or both. The bill authorizes counties, with voter approval, to levy property taxes for jail operation and debt service on bonds for jail construction.

Executive

As Passed By House

GOVCD3 Electronic notification, meeting, and data storage law changes

R.C. 127.15, 173.03, 753.19, 1121.38, 1509.06, 1513.071, 1513.08, 1513.16, 1565.12, 1571.05, 1571.08, 1571.10, 1571.14, 1571.15, 1571.16, 1707.02, 1707.04, 1707.042, 1707.091, 1707.11, 1707.43, 1733.16, 2941.401, 3111.23, 3301.05, 3302.04, 3310.521, 3313.41, 3313.818, 3314.21, 3319.081, 3319.11, 3319.16, 3319.291, 3319.311, 3321.13, 3321.21, 3704.03, 3734.02, 3734.021, 3734.575, 3746.09, 3752.11, 3772.031, 3772.04, 3772.11, 3772.12, 3772.13, 3772.131, 3781.08, 3781.11, 3781.25, 3781.29, 3781.342, 3904.08, 4121.19, 4123.512, 4123.52, 4125.03, 4141.09, 4141.47, 4167.10, 4301.17, 4301.30, 4303.24, 4507.081, 4508.021, 4509.101, 4510.03, 4510.41, 4735.13, 4735.14, 5107.161, 5120.14, 5165.193, 5165.86, 5166.303, 5168.08, 5168.22, 5168.23, 5525.01, 5703.37, 5709.83, 5736.041, 5751.40, 1509.031, 3745.019, Repealed: R.C. 5123.195

R.C. 127.15, 173.03, 753.19, 1121.38, 1509.06, 1513.071, 1513.08, 1513.16, 1565.12, 1571.05, 1571.08, 1571.10, 1571.14, 1571.15, 1571.16, 1707.02, 1707.04, 1707.042, 1707.091, 1707.11, 1707.43, 1733.16, 2941.401, 3111.23, 3301.05, 3302.04, 3310.521, 3313.41, 3313.818, 3314.21, 3319.081, 3319.11, 3319.16, 3319.291, 3319.311, 3321.13, 3321.21, 3704.03, 3734.02, 3734.021, 3734.575, 3746.09, 3752.11, 3772.031, 3772.04, 3772.11, 3772.12, 3772.13, 3772.131, 3781.08, 3781.11, 3781.25, 3781.29, 3781.342, 3904.08, 4121.19, 4123.512, 4123.52, 4125.03, 4141.09, 4141.47, 4167.10, 4301.17, 4301.30, 4303.24, 4507.081, 4508.021, 4509.101, 4510.03, 4510.41, 4735.13, 4735.14, 5107.161, 5120.14, 5165.193, 5165.86, 5166.303, 5168.08, 5168.22, 5168.23, 5525.01, 5703.37, 5709.83, 5736.041, 5751.40, 1509.031, 3745.019, Repealed: R.C. 5123.195

Implements a 2020 initiative of the Common Sense Initiative to make changes throughout the Revised Code to partly reflect the advancements in technology related to notifications, meetings, data storage, and certain other government functions. (For more detailed analysis of these changes, please see the Electronic Notification and Meetings section (pages 311-338) of the LSC Bill Analysis for H.B. 33.)

| Same as the Executive.

Makes specific changes, including removal of obsolete provisions, to facilitate the use of electronic communications, including websites, in the daily operations for the following entities: CAC, COM, DODD, ODE, Ohio EPA, INS, ODJFS, ODPS, PUCO, TAX, ODOT, and ODWIS.

| Same as the Executive.

Modifies the type of communication media through which a required notice of events or services may be made by generally adding the option of electronic, including email, delivery or mail delivery by a commercial/common carrier and removing the outdated telegraph method for the following entities: CEB, CAC, COM, ODE, Ohio EPA, ODJFS, ODM, ODNR, PUCO, DRC, ODWIS, and municipalities.

| Same as the Executive.

Executive

As Passed By House

Permits meeting via electronic means, instead of in-person meetings, on specified matters provided that the meetings still allow for interactive public attendance for the following entities: Ohio Advisory Council for the Aging, Internet- or computer-based community schools, school districts or other public schools, ODPS-Register of Motor Vehicles, counties, townships, and municipalities.

Same as the Executive.

Permits or requires the establishment of electronic means of submission for such services as licensure, approvals, and other by the following entities: ODNR’s Division of Oil and Gas Resources Management, school districts, ODE, solid waste management districts, and courts of record.

Same as the Executive.

Modifies or removes references related to creating or retaining stenographic records of certain proceedings for the following entities: COM, ODNR, ODE, school districts, Ohio EPA, and ODWIS.

Same as the Executive.

Fiscal effect: TAX has estimated savings of approximately \$3.4 million per year for the agency. Ohio EPA has estimated annual savings of over \$750,000. Other affected state agencies will also likely realize some administrative cost savings as will affected local governments.

Fiscal effect: Same as the Executive.

Executive

As Passed By House

LOCCD21 County 9-1-1 wireless charge

No provision.

| No provision.

No provision.

| No provision.

No provision.

| No provision.

No provision.

| No provision.
