

Redbook

LBO Analysis of Executive Budget Proposal

Ohio Department of Taxation

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Attachments:

- Catalog of Budget Line Items (COBLI) for TAX
- Appropriation Spreadsheet for TAX
- Catalog of Budget Line Items (COBLI) for RDF
- Appropriation Spreadsheet for RDF

LBO Redbook

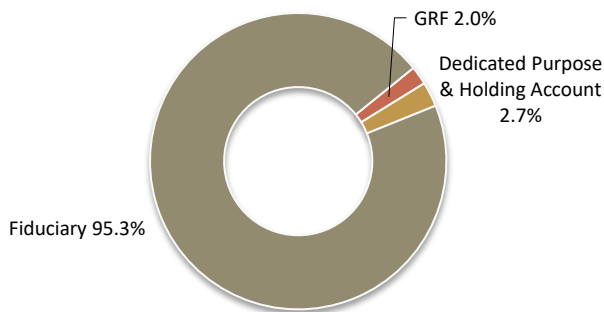
Ohio Department of Taxation

Quick look...

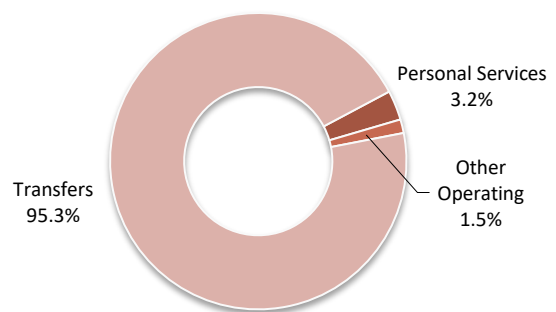
- The Department of Taxation (TAX) administers and enforces most state and locally levied taxes.
 - It administers state taxes, except on insurance, spirituous liquor, and motor vehicle licenses.
 - It determines amounts of various revenue distributions to local governments.
- The Tax Commissioner heads the Department and is appointed by the Governor.
- TAX is projecting a staff of 841 full-time equivalent employees in the upcoming biennium.
- Over 95% of the funds recommended for TAX are appropriated under the Fiduciary Fund Group, mostly for refunds of taxes paid in excess of amounts owed.
- TAX's administrative expenses, 4.7% of its total budget, are funded from the GRF (43%) and various non-GRF funds (57%). Revenues to these non-GRF funds are from shares of receipts from taxes administered by TAX, fees for services provided, and transfers.

Fund Group	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
General Revenue	\$57,440,659	\$60,684,000	\$63,840,392	\$67,593,994
Dedicated Purpose	\$64,010,615	\$75,897,626	\$86,495,401	\$88,032,274
Fiduciary	\$4,026,056,921	\$3,082,543,652	\$3,082,619,000	\$3,082,619,000
Holding Account	\$7,000	\$25,500	\$25,500	\$25,500
Total	\$4,147,515,195	\$3,219,150,778	\$3,232,980,293	\$3,238,270,768
% change	--	-22.4%	0.4%	0.2%
<i>GRF % change</i>	--	5.6%	5.2%	5.9%

**Chart 1: TAX Budget by Fund Group
FY 2026-FY 2027 Biennium**



**Chart 2: TAX Budget by Expense Category
FY 2026-FY 2027 Biennium**



Biennial total: \$6.47 billion

Highlights of proposed changes to tax law

The executive proposes a new child tax credit and nearly doubles the tax on cigarettes and other tobacco products in the upcoming biennium. In addition, increases in revenue sharing with the Local Government Fund (LGF, Fund 7069) and the Public Library Fund (PLF, Fund 7065) are recommended. The executive budget projects all proposed policies would reduce GRF tax revenues by \$45.5 million in FY 2026 and \$15.5 million in FY 2027.

Personal income tax

The budget bill's tax provision that would generate the largest revenue loss is a new refundable tax credit designed to assist parents with the cost of raising children under the age of seven. The credit equals 5% of a taxpayer's income above \$94,000, for those married filing jointly (\$56,500 for those married filing separate and \$69,00 for single filers), with the maximum credit per child amounting to \$1,000. The executive proposal estimates the GRF tax revenue loss from this provision at \$450.0 million in FY 2026 and \$440.0 million in FY 2027.

The executive budget proposal also recommends doubling the total annual amount of historic preservation tax credits available to developers for commercial property rehabilitation: the change would authorize an increase in available credits from \$60 million per year to \$120 million per year. However, since these credits are not issued or claimed until after project completion, the executive budget estimates the first impact on tax revenue would not occur until after the FY 2026-FY 2027 biennium. The tax credit would also be newly available to owner-occupants of historic residential properties.

Cigarette and other tobacco products tax

The executive budget recommends an increase in the tax rates applicable to cigarettes and other tobacco products. Cigarettes are currently taxed at \$1.60 per pack; the budget proposal would increase this rate to \$3.10 per pack. The 17% tax rate currently levied on the wholesale price of other tobacco products would also be raised to 42%, matching the suggested effective rate on cigarettes. In addition, the tax rate on vapor products would double to 20¢ per milliliter, with the same rate imposed on noncombustible products containing nicotine but not tobacco. The executive budget proposal estimates the GRF tax revenue gain from this change at \$434.0 million in FY 2026 and \$463.0 million in FY 2027.

Revenue sharing

The executive budget includes an increase in revenue sharing that would shift an estimated \$29.5 million from the GRF in FY 2026 and \$31.4 million in FY 2027 to the Local Government Fund (LGF, Fund 7069) and the Public Library Fund (PLF, Fund 7065). The introduced bill permanently increases the share of each from 1.7% in codified law to 1.75%. In addition, an uncodified provision increases these shares by the same amount in FY 2026 and FY 2027.

Non-GRF taxes

The budget bill would increase the rate for the tax on sports gaming receipts from 20% to 40%. The executive budget anticipates the increase will raise an additional \$138 million in

FY 2026 and \$150 million in FY 2027. The tax was originally established by H.B. 29 of the 134th General Assembly, the act that also permitted sports gaming in Ohio, starting January 1, 2023. The main operating budget of the 135th General Assembly subsequently increased the tax rate from 10% to 20%, effective July 4, 2023. Under the executive budget proposal, the distribution of revenue from the sports gaming tax, license fees, and fines will be distributed as follows: 50% will be deposited into the newly created Sports Facilities Construction and Sports Education Fund to be used to support construction and renovation of major and minor league sports facilities and to support youth sports education; 48% will support public and nonpublic K-12 education; 2% will be used to combat problem sports gambling.

The introduced bill increases the adult use cannabis tax rate from 10% to 20%. The executive budget anticipates the increase will raise an additional \$86.8 million in FY 2026 and \$175.7 million in FY 2027. The tax was originally established by a citizen initiative in November 2023. Adult use recreational marijuana sales began in August 2024 and tax collections began in the following month. Through its first five months, this tax has raised \$24.6 million. The executive proposal changes the purpose for levying the tax and changes the disposition of tax revenue to align with the enumerated purposes.

TAX budget overview

Agency overview

In administering and enforcing taxes, the Department of Taxation (TAX) performs such duties as assisting taxpayers, processing tax returns, determining tax liabilities, issuing refunds and assessments, conducting audits, and enforcing Ohio's tax laws. TAX also is responsible for determining the amounts of various revenue distributions to local governments, including motor fuel tax distributions, reimbursement of local governments for certain mandated property tax relief, transitional assistance for elimination of local taxation of tangible personal property of general business and the reduction of assessment rates on public utility tangible personal property, permissive sales and use tax distributions, and allocations to counties from the LGF and the PLF. The Tax Commissioner is a member of the Governor's cabinet.

As shown in Chart 2 in the "**Quick look**" section above, most of TAX's recommended budget consists of transfers, principally tax refunds. Operating expenses account for the rest and mainly cover the cost of the personnel who perform TAX's various functions, along with supplies, equipment, and maintenance. In TAX's budget for the upcoming biennium, GRF funding is used for operating expenses and tobacco settlement enforcement. Before FY 2016, TAX's budget also included GRF funding of state reimbursements to local governments for their revenue losses from property tax rollbacks and the homestead exemption. These reimbursements have continued to be administered by TAX, but as part of the State Revenue Distributions budget. This separate portion of the main operating budget is discussed in more detail below.

In the FY 2026-FY 2027 biennium, TAX is expected to expand the OH|TAX eServices platform (the Ohio Tax System) to include more tax types, with the goal of improving and simplifying the taxpayer experience. The Ohio Tax System provides secure self-service for taxpayers and their accountants to file returns, make payments, request forms, and check refund statuses. Previously, software to process personal income taxes resided on the Department's

legacy mainframe system, programming for which was written in COBOL, an outdated computer language. TAX implemented Project NextGen last biennium, described as the development and start-up of the Ohio Tax System, which modernized the administration of the state personal income tax and school district income tax using state-of-the-art information technology.

The agency aims to implement technology that will increase efficiency and improve customer service. Specifically, TAX plans to enhance usage of automated methods for completing repetitive tasks by its employees. Such efforts are expected to free up staff time to focus on more complex responsibilities. TAX also expects to configure the customer service call center to improve its response to taxpayers' calls, reducing customer hold times.

Appropriation summary

The executive budget provides total appropriations of \$3.23 billion in each year of FY 2026-FY 2027 biennium for the Department. The table and Chart 1 in the "**Quick look**" section present the executive recommended appropriations by fund group. As shown on Chart 1, the Fiduciary Fund Group accounts for most of the Department's budget, mainly for tax refunds. Chart 2 in the "**Quick look**" section shows the executive recommended appropriations by object of expense. The category "other operating" includes \$12.7 million for purchased personal services, \$35.6 million for supplies and maintenance, and \$65,000 for equipment in FY 2026. The corresponding numbers for FY 2027 are \$9.8 million, \$38.2 million, and \$0.1 million, respectively.

Analysis of FY 2026-FY 2027 budget proposal

This section provides an analysis of the Governor's recommended funding for each appropriation line item (ALI) in the Department of Taxation section of the budget. It then briefly summarizes the appropriation line items that are listed under the State Revenue Distributions section of the main operating budget.

Department of Taxation

Introduction

For organizational purposes, the ALIs listed under TAX's budget section are grouped into two major categories based on their funding purposes. In the analysis that follows, ALIs for tax administration precede those for revenue distribution.

To aid the reader in locating each ALI in the analysis, the table below shows the category in which each ALI has been placed, listing the ALIs in order within their respective fund groups and funds. This is the same order the ALIs appear in the TAX section of the budget bill.

In the analysis, each appropriation line item's OBM estimated expenditures for FY 2025 and recommended appropriations for FY 2026 and FY 2027 are listed in a table. Following the table, a narrative describes how the appropriation is used and any changes affecting the appropriation that are proposed by the Governor.

Categorization of TAX's Appropriation Line Items for Analysis of FY 2026-FY 2027 Budget Proposal				
Fund	ALI	ALI Name		Category
General Revenue Fund Group				
GRF	110321	Operating Expenses	1	Tax Administration
GRF	110404	Tobacco Settlement Enforcement	1	Tax Administration
Dedicated Purpose Fund Group				
2280	110628	CAT Administration	1	Tax Administration
4350	110607	Local Tax Administration	1	Tax Administration
4360	110608	Motor Vehicle Audit Administration	1	Tax Administration
4380	110609	School District Income Tax Administration	1	Tax Administration
4C60	110616	International Registration Plan Administration	1	Tax Administration
4R60	110610	Tire Tax Administration	1	Tax Administration
5BP0	110639	Wireless 9-1-1 Administration	1	Tax Administration
5JM0	110637	Casino Tax Administration	1	Tax Administration
5N50	110605	Municipal Income Tax Administration	1	Tax Administration
5N60	110618	Kilowatt Hour Tax Administration	1	Tax Administration
5NY0	110643	Petroleum Activity Tax Administration	1	Tax Administration
5V70	110622	Motor Fuel Tax Administration	1	Tax Administration

Categorization of TAX’s Appropriation Line Items for Analysis of FY 2026-FY 2027 Budget Proposal				
Fund	ALI	ALI Name		Category
5V80	110623	Property Tax Administration	1	Tax Administration
5YQ0	110651	Sports Gaming Tax Administration Operating Expenses	1	Tax Administration
5ZA0	110650	Ohio Tax System Operating Expenses	1	Tax Administration
6390	110614	Cigarette Tax Enforcement	1	Tax Administration
6880	110615	Local Excise Tax Administration	1	Tax Administration
QG18	110658	Marijuana Control Administration – Tax	1	Tax Administration
Fiduciary Fund Group				
4250	110635	Tax Refunds	2	Revenue Distribution
5CZ0	110631	Vendor’s License Application	2	Revenue Distribution
Holding Account Fund Group				
R010	110611	Tax Distributions	2	Revenue Distribution
R011	110612	Miscellaneous Income Tax Receipts	2	Revenue Distribution

Category 1: Tax Administration

This category of appropriation line items provides funding to pay TAX’s costs to administer the state’s tax laws. The tax administration function includes several components. Taxpayer services include providing information to taxpayers by telephone and email, and through presentations to groups, improving compliance with tax laws. During FY 2024, staff answered nearly 414,000 calls from taxpayers, responded to nearly 42,000 emails, and handled over 38,000 inquiries made through the Ohio Business Gateway. Tax processing staff review paper and electronic submissions of tax forms, enter the data into TAX’s computer systems, and retain tax returns. The Tax Compliance Division audits returns and issues notices and assessments for unpaid taxes, matches persons delinquent in making child support payments with taxpayers owed Ohio income tax refunds, provides the first level of appeal of the Tax Commissioner’s findings in tax disputes, and engages in other enforcement and investigation activities. Tax Analysis monitors and analyzes tax legislation and gives technical assistance to the executive and legislative branches.

C1:1: Operating Expenses (ALI 110321)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 110321, Operating Expenses	\$60,530,000	\$63,677,392	\$67,427,723
	% change	--	5.9%

This GRF item is to be used by TAX to pay for personal services (68.5%), purchased personal services (7.4%), supplies and maintenance (24.1%), and equipment (0.1%) expenses in the

upcoming biennium. Part of the administrative costs of providing taxpayer services and of tax processing and compliance are paid from this line item. About 43% of the Department's costs for administration are paid from the GRF.

C1:2: Tobacco Settlement Enforcement (ALI 110404)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 110404, Tobacco Settlement Enforcement	\$154,000	\$163,000	\$166,271
% change	--	5.8%	2.0%

This GRF item pays for enforcement of cigarette tax laws, along with the Cigarette Tax Enforcement item, ALI 110614. TAX also assists the Attorney General's Office with noncompliance and enforcement of the Tobacco Master Settlement Agreement.

C1:3: CAT Administration (ALI 110628)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
2280 ALI 110628, CAT Administration	\$11,336,886	\$13,368,132	\$13,072,718
% change	--	17.9%	-2.2%

This item supports administration of various taxes including the commercial activity tax (CAT). The line item is funded by 0.65% of commercial activity tax receipts and \$100,000 of qualified distribution center annual fees. The increase in FY 2026 and FY 2027 recommended appropriations from the FY 2025 level reflects planned information technology initiatives involving the commercial activity tax.

C1:4: Local Tax Administration (ALI 110607)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
4350 ALI 110607, Local Tax Administration	\$33,100,095	\$38,632,001	\$39,008,489
% change	--	16.7%	1.0%

This item is used to pay costs incurred by TAX in collecting and administering the permissive county and regional transit authority sales and use taxes. Revenues to the fund are from a 1% fee on net collections of this tax. Recommended FY 2026 and FY 2027 appropriation levels include enhanced funding to support information technology initiatives. An uncodified provision of the budget bill permits this line item to be used to pay travel expenses of members of Ohio's delegation to the Streamlined Sales Tax Project.

C1:5: Motor Vehicle Audit Administration (ALI 110608)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
4360 ALI 110608, Motor Vehicle Audit Administration	\$1,509,168	\$1,282,300	\$1,282,300
% change	--	-15.0%	0.0%

TAX's costs to investigate sales and use tax returns filed for person-to-person motor vehicle transactions, to determine if tax obligations have been met, are paid from this line item, Fund 4360. The source of funding is 15¢ from issuance of each vehicle certificate of title.

C1:6: School District Income Tax Administration (ALI 110609)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
4380 ALI 110609, School District Income Tax Administration	\$9,168,747	\$9,651,710	\$9,732,886
% change	--	5.3%	0.8%

This item supports administration by TAX of the school district income tax. These expenses include costs to convey information to employers about the tax rate in any school district. Funding is from 1.5% of school district income tax collections. Money remaining in the fund after payment of administrative costs is returned to Fund 7067, from which collections are distributed to school districts. School district income taxes were collected for 212 districts as of January 1, 2024.

C1:7: International Registration Plan Administration (ALI 110616)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
4C60 ALI 110616, International Registration Plan Administration	\$726,464	\$697,635	\$706,187
% change	--	-4.0%	1.2%

This item supports Department of Taxation audits of persons who have registered motor vehicles under the International Registration Plan. This plan provides for payments among states that are members of the plan for portions of registration taxes that the states are eligible to receive because of operation within their borders of apportionable vehicles registered in other states.

C1:8: Tire Tax Administration (ALI 110610)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
4R60 ALI 110610, Tire Tax Administration	\$180,000	\$138,123	\$138,123
% change	--	-23.3%	0.0%

This item supports administration of the tire tax. Revenue is from 2% of the \$1 per tire tax net of refunds. The rest goes to the Scrap Tire Management Fund (Fund 4R50) used by the Ohio Environmental Protection Agency and the Soil and Water Conservation District Assistance Fund (Fund 5BV0) used by the Department of Agriculture.

C1:9: Wireless 9-1-1 Administration (ALI 110639)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5BP0 ALI 110639, Wireless 9-1-1 Administration	\$302,244	\$251,418	\$251,418
% change	--	-16.8%	0.0%

This item supports collection of wireless 9-1-1 charges by the Department. Revenue is from 1.0% of receipts from a charge of 40¢ per month (25¢ beginning October 1, 2025) on each wireless telephone number of a wireless service subscriber with an Ohio billing address. Any excess remaining is transferred to the Next Generation 9-1-1 Fund (Fund 7093).

C1:10: Casino Tax Administration (ALI 110637)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5JM0 ALI 110637, Casino Tax Administration	\$125,000	\$101,000	\$101,000
% change	--	-19.2%	0.0%

This item supports administration of the 33% tax on gross casino revenue. Revenue is from 1% of the 3% of casino tax receipts transferred to the Casino Control Commission Fund in July, October, January, and April.

C1:11: Municipal Income Tax Administration (ALI 110605)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5N50 ALI 110605, Municipal Income Tax Administration	\$200,000	\$115,848	\$115,848
% change	--	-42.1%	0.0%

This item is used to pay TAX's cost of administering municipal income taxation of business net profits, for businesses that elect to file with the Department, as well as to pay TAX's costs to administer the municipal income tax on electric light and local exchange telephone companies, the item's prior sole use. The Department distributes amounts owed to municipal corporations monthly. Revenue to Fund 5N50 for TAX's costs for administration is from 1.5% of taxes collected by the state on behalf of local governments from electric companies and telephone and telecommunications companies.

C1:12: Kilowatt Hour Tax Administration (ALI 110618)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5N60 ALI 110618, Kilowatt Hour Tax Administration	\$100,000	\$63,415	\$63,415
% change	--	-36.6%	0.0%

This item supports administration of the kilowatt hour tax owed by self-assessing purchasers. Revenue is from an annual fee of \$500 paid on each qualifying meter or location, paid by large commercial or industrial firms that register with the Department to pay the kilowatt hour tax as self-assessors.

C1:13: Petroleum Activity Tax Administration (ALI 110643)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5NY0 ALI 110643, Petroleum Activity Tax Administration	\$1,010,356	\$1,114,260	\$1,114,260
% change	--	10.3%	0.0%

This item supports TAX’s administration of the tax on gross receipts of motor fuel suppliers. Revenue to the fund is from 1% of the balance, after payment of any refunds, in the Petroleum Activity Tax Fund (Fund R057) as of the last day of February, May, August, and November. The petroleum activity tax is levied at a rate of 0.65%.

C1:14: Motor Fuel Tax Administration (ALI 110622)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5V70 ALI 110622, Motor Fuel Tax Administration	\$6,118,069	\$6,713,625	\$6,871,008
% change	--	9.7%	2.3%

This item supports TAX’s administration of motor fuel taxes: 38.5¢ per gallon on gasoline and 47¢ per gallon on diesel fuel. Revenue to Fund 5V70, as provided in codified law (R.C. 5735.053), is from an amount each month not to exceed 1/24 of the approved appropriation assigned to the fund for the biennium.

C1:15: Property Tax Administration (ALI 110623)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5V80 ALI 110623, Property Tax Administration	\$5,108,681	\$5,677,332	\$5,759,569
% change	--	11.1%	1.4%

This item supports administration of property taxes, including real property tax equalization and taxes on personal property of public utilities. Funding is from 0.25% or less of

the amount of the 10% rollback of taxes on residential and agricultural real property, and 0.45% or less of the amount of taxes on public utility personal property, limited to estimated Department costs to administer these taxes. In past years, revenue to this fund increased due to the increase in Ohio pipeline activity subject to the tax on public utility tangible personal property, while organizational changes reduced funding needed for property tax administration.

C1:16: Sports Gaming Tax Administration Operating Expenses (ALI 110651)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5YQ0 ALI 110651, Sports Gaming Tax Administration Operating Expenses	\$100,000	\$5,000	\$5,000
% change	--	-95.0%	0.0%

This item is for use by the Department in administering the 10% tax on sports gaming receipts of sports gaming proprietors. Legal sports gaming launched January 1, 2023. The OBM Director is to transfer to the Sports Gaming Tax Administration Fund (Fund 5YQ0) from the Sports Gaming Revenue Fund (Fund R068), by the 15th of each month, reimbursement for the Department's actual expenses to administer the tax. The lower appropriation amounts for FY 2026-FY 2027 aligns with the Department's anticipated expenses, which are much lower than when the sports gaming tax was launched.

C1:17: Ohio Tax System Operating Expenses (ALI 110650)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5ZA0 ALI 110650, Ohio Tax System Operating Expenses	\$5,000,000	\$7,000,000	\$8,000,000
% change	--	40.0%	14.3%

This item is used for maintenance and support of the Department's Ohio Tax System, described as Project NextGen, to modernize administration of the state personal income tax and school district income tax. The system is to provide secure taxpayer and practitioner self-service on the internet. Up to \$15 million cash is to be transferred in the FY 2026-FY 2027 biennium to the Ohio Tax System Support Fund (Fund 5ZA0) for this purpose from any fund used by the Department that is otherwise allowable under state or federal law, except the GRF. The Tax Commissioner must submit a plan to the OBM Director requesting the necessary cash be transferred.

C1:18: Cigarette Tax Enforcement (ALI 110614)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
6390 ALI 110614, Cigarette Tax Enforcement	\$1,300,000	\$1,087,029	\$1,114,117
% change	--	-16.4%	2.5%

This item supports enforcement of cigarette and tobacco tax laws. The line item is funded from 100% of wholesale cigarette license application fees (\$1,000 annually per place of business), 60% of retail cigarette license application fees (\$125 annually per place of business), and a \$25 fee to transfer a wholesale dealer cigarette license to a place of business other than that designated on the license. Enforcement costs are also paid from GRF line item 110404, Tobacco Settlement Enforcement.

C1:19: Local Excise Tax Administration (ALI 110615)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
6880 ALI 110615, Local Excise Tax Administration	\$511,916	\$391,778	\$392,536
% change	--	-23.5%	0.2%

This item supports the Department's administration, including auditing and enforcement, of local taxes in Cuyahoga County on cigarettes, beer, wine, and mixed beverages. Revenue to the fund is from a 2% tax on these sales. Cuyahoga County voters approved local option excise taxes on these products beginning August 1, 1990, with the tax revenue used to pay debt service on bonds issued for the construction of professional sports facilities. Part of the revenue from the tax on cigarettes goes to the regional arts and cultural district. Provisions of H.B. 562 of the 127th General Assembly prevent other counties from levying such taxes.

C1:20: Marijuana Control Administration – Tax (ALI 110658)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
QG18 ALI 110658, Marijuana Control Administration – Tax	\$0	\$204,795	\$303,400
% change	--	--	48.1%

The executive budget proposes this line item for the Department's administration of the nonmedical cannabis tax and program regulation. The purpose is newly established in the budget, as it amends R.C. 3780.23, which was enacted by State Issue 2, approved by Ohio voters on November 7, 2023. The executive proposal would dedicate 2.5% of tax receipts from the adult use cannabis tax for this line item. The current tax rate is 10% whereas the executive budget proposes a 20% tax rate.

Category 2: Revenue Distribution

This category of appropriation line items provides for the distribution of revenue to parties as specified in law. Recommended funding levels included in this Revenue Distribution category within TAX's budget do not include amounts recommended for funds within the State Revenue Distributions portion of the operating budget.

C2:1: Tax Refunds (ALI 110635)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
4250 ALI 110635, Tax Refunds	\$3,082,043,652	\$3,082,044,000	\$3,082,044,000
% change	--	0.0%	0.0%

This item supports payment of refunds of taxes or fees for which amounts in excess of those owed have been paid. Amounts in this line item are by far the largest in TAX's budget. Receipts of the Tax Refund Fund are transferred from current receipts of the same tax or fee for which the refund arose. Any additional amounts needed to pay required refunds are appropriated by the budget bill.

C2:2: Vendor's License Application (ALI 110631)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5CZ0 ALI 110631, Vendor's License Application	\$500,000	\$575,000	\$575,000
% change	--	15.0%	0.0%

This item distributes \$25 vendor license fees for each place of business collected on behalf of county auditors back to the counties. The fees are distributed monthly to each county. Any additional amounts needed to make required payments are appropriated by the budget bill.

C2:3: Tax Distributions (ALI 110611)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
R010 ALI 110611, Tax Distributions	\$25,000	\$25,000	\$25,000
% change	--	0.0%	0.0%

This line item functions as a holding account for motor fuel surety bonds and sales tax payments when the proper disposition of the payment is uncertain. The line item also temporarily holds money from checks that include payment for more than one purpose, such as sales tax and employers' workers' compensation premiums. Disbursements from the fund vary greatly from year to year, depending on the volume of such payments.

C2:4: Miscellaneous Income Tax Receipts (ALI 110612)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
R011 ALI 110612, Miscellaneous Income Tax Receipts	\$500	\$500	\$500
% change	--	0.0%	0.0%

This line item functions as a temporary holding account when Ohio personal income tax payments are deposited which cannot be posted correctly at the time of receipt. Any additional amounts needed to make required payments are appropriated by the budget bill.

State Revenue Distributions

Each ALI listed in the State Revenue Distributions (RDF) section of the budget is administered by a state agency, but the funds are not included as part of the budget of the administering agency. The administering state agency does not spend this money on operations, but only distributes it as specified in state law. Though specific dollar amounts are appropriated for each ALI in the RDF section, language in the budget bill provides for additional appropriation for these line items if needed to make required payments.

Table 2 below summarizes OBM's estimates for RDF ALIs by fund group for FY 2025 spending and the executive recommendations for FY 2026 and FY 2027.

Table 2. Recommended RDF Appropriations by Fund Group			
Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
General Revenue	\$1,885,992,000	\$2,029,929,521	\$2,057,283,908
Revenue Distribution	\$2,790,666,664	\$2,769,562,200	\$2,833,432,200
Fiduciary	\$5,568,653,272	\$6,056,300,000	\$6,108,740,000
Holding Account	\$72,819,803	\$101,700,000	\$108,200,000
Total	\$10,318,131,739	\$10,957,491,721	\$11,107,656,108
% change	--	6.2%	1.4%
<i>GRF % change</i>	--	7.6%	1.3%

The majority of these RDF appropriations are distributed to counties, school districts, municipalities, transit authorities, and libraries.

- The largest State Revenue Distribution line item (ALI 110963, Permissive Sales Tax Distribution, \$7.50 billion in total over the two years of the upcoming biennium) is used by the Tax Commissioner to distribute revenue from county and transit authority permissive sales taxes to the county or transit authority of origin, and also to distribute revenue to Cuyahoga County from the county's excise taxes on cigarettes and alcoholic beverages.
- Two GRF line items are used by the Department of Education (ALI 200903, Property Tax Reimbursement – Education, \$2.60 billion) and by TAX (ALI 110908, Property Tax Reimbursement – Local Government, \$1.39 billion) to reimburse school districts and local governments for property tax revenue losses from the 10% and 2.5% property tax rollbacks and the homestead exemption.
- The third largest RDF line item (ALI 001699, Investment Earnings, \$2.03 billion) is used to pay investment earnings from the State Treasurer's investment pool to recipient funds, including the GRF, as apportioned by the Office of Budget and Management.
- The fourth largest item (ALI 110967, School District Income Tax Distribution, \$1.53 billion) is used to distribute revenues to school districts that levy income tax from the Department of Taxation, which collects the tax on their behalf.

Other large distributions are used to distribute money from motor vehicle fuel taxes to municipalities (ALI 110652, Gasoline Excise Tax Fund – Municipal, \$835.3 million), counties (ALI 110654, Gasoline Excise Tax Fund – County, \$727.0 million), and townships (ALI 110652, Gasoline Excise Tax Fund – Township, \$432.4 million) for road and bridge maintenance, and to return money from the Registrar of Motor Vehicles to the counties and districts of registration (ALI 762901, Auto Registration Distribution, \$770.0 million).

Three line items for Gross Casino Revenue Payments (ALIs 110633, 110634, and 110636) distribute 90% of casino tax revenue to counties, school districts, and host cities, with the rest administered by state agencies, as required by the Ohio Constitution.

ALIs used to make payments to school districts and joint vocational school districts (JVSDs) to replace the loss in district tax revenues due to the phase-out of general business tangible personal property taxes, and changes in the taxation of utilities, will now be paid from the GRF. Policy changes made in the FY 2024-2025 biennium reallocated revenues previously credited to funds 7047 and 7081 for this purpose to GRF funds:

- ALI 200417, Personal Property Tax Replacement Phase-Out – School District, replaces ALI 200902, Property Tax Replacement Phase-Out – Education.
- ALI 110403, Personal Property Tax Replacement Phase-Out – Local Government, replaces ALI 110907, Property Tax Replacement Phase-Out – Local Government.

For additional information on each RDF ALI, please refer to the RDF section of the LSC Catalog of Budget Line Items (COBLI) and the appropriation spreadsheet, both of which are attached to this Redbook.

Department of Taxation

General Revenue Fund

GRF 110321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$55,306,872	\$55,202,498	\$57,295,449	\$60,530,000	\$63,677,392	\$67,427,723
% change	-0.2%	3.8%	5.6%	5.2%	5.9%

Source: General Revenue Fund

Legal Basis: R.C. 5703; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: This line item pays for personal service, maintenance, and equipment expenses of the Department of Taxation.

GRF 110404 Tobacco Settlement Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$125,654	\$115,122	\$145,210	\$154,000	\$163,000	\$166,271
% change	-8.4%	26.1%	6.1%	5.8%	2.0%

Source: General Revenue Fund

Legal Basis: Sections 409.10 and 409.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to pay costs incurred by the Department of Taxation to enforce cigarette tax laws. The Department of Taxation also provides assistance to the Attorney General's office on non-compliance and enforcement of the Tobacco Master Settlement Agreement.

Dedicated Purpose Fund Group

2280 110628 CAT Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$9,834,511	\$9,352,804	\$10,930,773	\$11,336,886	\$13,368,132	\$13,072,718
% change	-4.9%	16.9%	3.7%	17.9%	-2.2%

Source: Dedicated Purpose Fund Group: 0.65% administrative fee on commercial activity tax (CAT) collections, CAT registration and late payment fees, and the first \$100,000 of qualified distribution center annual fees

Legal Basis: R.C. 5751.02, 5751.04, and 5751.40; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: This line item provides funding to defray costs of administering various taxes including the commercial activity tax.

Department of Taxation

Dedicated Purpose Fund Group

4350 110607 Local Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$28,083,755	\$27,299,968	\$30,553,678	\$33,100,095	\$38,632,001	\$39,008,489
% change	-2.8%	11.9%	8.3%	16.7%	1.0%

Source: Dedicated Purpose Fund Group: 1.0% of the proceeds net of refunds from county permissive sales and use taxes and regional transit authority sales and use taxes

Legal Basis: R.C. 5739.21 and 5741.03; Sections 409.10 and 409.20 of H.B. 33 of the 135th G.A.

Purpose: This line item defrays the Department of Taxation's costs for collecting and administering sales and use taxes of counties and regional transit authorities, and travel expenses of Ohio's delegation to the Streamlined Sales Tax Project.

4360 110608 Motor Vehicle Audit Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$1,414,886	\$1,346,190	\$1,100,376	\$1,509,168	\$1,282,300	\$1,282,300
% change	-4.9%	-18.3%	37.2%	-15.0%	0.0%

Source: Dedicated Purpose Fund Group: \$0.15 of the charge levied for every motor vehicle certificate of title issued

Legal Basis: R.C. 4505.09; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: Funds from this line item are used by the Tax Commissioner to investigate sales and use tax returns filed for person-to-person motor vehicle sales, to enforce payment of sales and use taxes owed.

4380 110609 School District Income Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$8,583,084	\$7,362,078	\$6,393,927	\$9,168,747	\$9,651,710	\$9,732,886
% change	-14.2%	-13.2%	43.4%	5.3%	0.8%

Source: Dedicated Purpose Fund Group: 1.5% of school district income tax collections

Legal Basis: R.C. 5747.03; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to reimburse the Department of Taxation for expenses incurred in administering school district income taxes. Money remaining after such use is returned to Fund 7067, the School District Income Tax Fund, for distribution to school districts under line item 110967, School District Income Tax Distribution, in the State Revenue Distributions budget. School district income taxes were collected for 212 districts as of January 1, 2024.

Department of Taxation

Dedicated Purpose Fund Group

4C60 110616 International Registration Plan Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$479,064	\$472,603	\$468,079	\$726,464	\$697,635	\$706,187
% change	-1.3%	-1.0%	55.2%	-4.0%	1.2%

Source: Dedicated Purpose Fund Group: Monthly distributions of one-twelfth of the Department of Taxation's estimated yearly costs to audit International Registration Plan participants, from the International Registration Plan Distribution Fund (Fund 7050) which receives revenues from truck and bus registration fees

Legal Basis: R.C. 5703.12 and 4501.044; Sections 409.10 and 409.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to pay the Department of Taxation's costs for audits of persons who have registered motor vehicles under the International Registration Plan.

4R60 110610 Tire Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$114,846	\$180,663	\$150,160	\$180,000	\$138,123	\$138,123
% change	57.3%	-16.9%	19.9%	-23.3%	0.0%

Source: Dedicated Purpose Fund Group: 2.0% of the \$1 tire tax net of refunds

Legal Basis: R.C. 3734.901 and 3734.9010; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: This line item is used by the Department of Taxation for administration of the tire tax.

5BP0 110639 Wireless 9-1-1 Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$168,441	\$174,558	\$267,114	\$302,244	\$251,418	\$251,418
% change	3.6%	53.0%	13.2%	-16.8%	0.0%

Source: Dedicated Purpose Fund Group: 1.0% of receipts net of refunds from the 40-cent per month next generation 9-1-1 access fee on each communications service

Legal Basis: R.C. 128.54; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: This line item is used by the Tax Commissioner to defray the costs of collecting 9-1-1 access charges. Any excess remaining is transferred to the Next Generation 9-1-1 Fund (Fund 7093).

Department of Taxation

Dedicated Purpose Fund Group

5JM0 110637 Casino Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$75,000	\$104,659	\$109,643	\$125,000	\$101,000	\$101,000
% change	39.5%	4.8%	14.0%	-19.2%	0.0%

Source: Dedicated Purpose Fund Group: 1% of the casino tax receipts transferred to the Casino Control Commission Fund in July, October, January, and April

Legal Basis: R.C. 5753.03; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to defray the cost of administering the 33% tax on gross casino revenue imposed on licensed casino operators.

5N50 110605 Municipal Income Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$37,500	\$108,801	\$125,217	\$200,000	\$115,848	\$115,848
% change	190.1%	15.1%	59.7%	-42.1%	0.0%

Source: Dedicated Purpose Fund Group: 1.5% of collections of the municipal income tax on electric light and local exchange telephone companies

Legal Basis: R.C. 5745.03; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to cover the cost of administering the municipal income tax on electric light and local exchange telephone companies. It was also previously used to cover the cost of administering state-level collections of municipal income taxes on business profits that taxpayers elected to have administered by the state. A business may elect to have this tax administered either by the local municipality levying the tax or the state Department of Taxation on behalf of the municipality. Retention of 0.5% of collections by the Department for administrative expenses was repealed by H.B. 228 of the 134th G.A., codifying an Ohio Supreme Court decision invalidating the fee.

5N60 110618 Kilowatt Hour Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$37,500	\$76,843	\$78,606	\$100,000	\$63,415	\$63,415
% change	104.9%	2.3%	27.2%	-36.6%	0.0%

Source: Dedicated Purpose Fund Group: Annual fee of \$500 for each qualifying meter or location collected from large commercial or industrial firms that opt to register with the Department of Taxation to pay the kilowatt hour tax as self-assessing purchasers

Legal Basis: R.C. 5727.81; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: This line item is used for the costs of administering the kilowatt hour tax owed by self-assessing purchasers.

Department of Taxation

Dedicated Purpose Fund Group

5NY0 110643 Petroleum Activity Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$395,164	\$866,766	\$747,880	\$1,010,356	\$1,114,260	\$1,114,260
% change	119.3%	-13.7%	35.1%	10.3%	0.0%

Source: Dedicated Purpose Fund Group: Application fee for motor fuel supplier's license and 1% of the balance, net of refunds, in the Petroleum Activity Tax Fund as of the last day of February, May, August, and November from the tax levied at a rate of 0.65% on gross receipts of motor fuel suppliers

Legal Basis: R.C. 5736.06 and 5736.13; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to pay costs of the Department of Taxation to administer the tax on gross receipts of motor fuel suppliers.

5V70 110622 Motor Fuel Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$4,688,051	\$4,836,592	\$5,076,800	\$6,118,069	\$6,713,625	\$6,871,008
% change	3.2%	5.0%	20.5%	9.7%	2.3%

Source: Dedicated Purpose Fund Group: From motor fuel taxes collected net of refunds, an amount each month not to exceed one twenty-fourth of the approved appropriation assigned to the fund for the biennium

Legal Basis: R.C. 5735.053; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: This line item pays for the administration of the motor fuel tax.

5V80 110623 Property Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$3,968,255	\$4,488,658	\$4,309,102	\$5,108,681	\$5,677,332	\$5,759,569
% change	13.1%	-4.0%	18.6%	11.1%	1.4%

Source: Dedicated Purpose Fund Group: 0.25% or less of the amount of the 10% rollback of taxes on residential and agricultural real property, and 0.45% or less of the amount of taxes on public utility personal property, limited to estimated Department costs to administer these taxes

Legal Basis: R.C. 5703.80; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: This line item pays the Department's costs for administration of the public utility personal property tax and real property tax equalization.

Department of Taxation

Dedicated Purpose Fund Group

5YQ0 110651 Sports Gaming Tax Administration Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$0	\$0	\$0	\$100,000	\$5,000	\$5,000
% change	N/A	N/A	N/A	-95.0%	0.0%

Source: Dedicated Purpose Fund Group: Monthly transfers from the sports gaming revenue fund (Fund R068) to the sports gaming tax administration fund (Fund 5YQ0) of amounts necessary to reimburse the Department of Taxation's actual expenses incurred in administering the tax on sports gaming

Legal Basis: R.C. 5753.031; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: The line item is used to pay the Department of Taxation's expenses to administer the tax on sports gaming.

5ZA0 110650 Ohio Tax System Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$0	\$0	\$2,498,995	\$5,000,000	\$7,000,000	\$8,000,000
% change	N/A	N/A	100.1%	40.0%	14.3%

Source: Dedicated Purpose Fund Group: Transfers from any fund used by the Department of Taxation that is otherwise allowable under state or federal law, except the General Revenue Fund, up to \$8 million in the FY 2024-FY 2025 biennium

Legal Basis: Sections 409.10 and 409.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to pay costs incurred in the maintenance and support of the Department of Taxation's Ohio Tax System.

6390 110614 Cigarette Tax Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$1,157,414	\$1,168,027	\$987,866	\$1,300,000	\$1,087,029	\$1,114,117
% change	0.9%	-15.4%	31.6%	-16.4%	2.5%

Source: Dedicated Purpose Fund Group: 100% of wholesale cigarette license application fees (\$1,000 annually per place of business or \$125 if only vapor products are to be distributed), 60% of retail cigarette license application fees (\$125 annually per place of business), and \$25 fee to transfer a wholesale dealer cigarette license to a place of business other than that designated on the license

Legal Basis: R.C. 5743.15 and 5743.61; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to defray the costs of enforcing cigarette tax laws.

Department of Taxation

Dedicated Purpose Fund Group

6880 110615 Local Excise Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$327,041	\$229,009	\$212,400	\$511,916	\$391,778	\$392,536
% change	-30.0%	-7.3%	141.0%	-23.5%	0.2%

Source: Dedicated Purpose Fund Group: 2% of Cuyahoga County excise tax collections net of refunds on cigarettes and alcoholic beverages

Legal Basis: R.C. 5743.024 and 4301.423; Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: This line item pays the Department of Taxation's costs of administering local excise taxes, including auditing and enforcement. Cuyahoga County voters approved local option excise taxes on cigarettes, beer, wine, and mixed beverages beginning August 1, 1990. Revenue from these taxes is used to pay debt service on bonds issued for the construction of professional sports facilities. Part of the revenue from the tax on cigarettes goes to the regional arts and cultural district.

Only Cuyahoga County levies such excise taxes. H.B. 562 of the 127th G.A. amended the Revised Code in 2008 to prohibit any other county from levying excise taxes on cigarettes and alcoholic beverages.

QG18 110658 Marijuana Control Administration - TAX

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$0	\$0	\$0	\$0	\$204,795	\$303,400
% change	N/A	N/A	N/A	N/A	48.1%

Source: Dedicated Purpose Fund Group: 2.5% of tax receipts from the adult use cannabis tax levied under R.C. 3780.22

Legal Basis: Proposed by the Executive Budget

Purpose: This line item is for the administration of the non-medical cannabis tax and program regulation.

Department of Taxation

Fiduciary Fund Group

4250 110635 Tax Refunds

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$2,745,399,302	\$3,228,683,155	\$4,025,495,696	\$3,082,043,652	\$3,082,044,000	\$3,082,044,000
% change	17.6%	24.7%	-23.4%	0.0%	0.0%

Source: Fiduciary Fund Group: Money transferred from current receipts of the tax or fee for which the refund arose

Legal Basis: R.C. 5703.052; Sections 409.10 and 409.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to pay refunds for various overpaid taxes and fees, mostly personal income tax refunds. Uncodified law in H.B. 33 of the 135th G.A. increases the amount appropriated, if needed, to pay refunds owed.

5CZ0 110631 Vendor's License Application

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$611,675	\$594,325	\$561,225	\$500,000	\$575,000	\$575,000
% change	-2.8%	-5.6%	-10.9%	15.0%	0.0%

Source: Fiduciary Fund Group: \$25 license fee at the time of application for a vendor's license for each place of business, collected on behalf of counties

Legal Basis: R.C. 5739.17; Sections 409.10 and 409.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used for monthly transmission to each county of vendor's license fees received by the Department of Taxation on behalf of county auditors. Uncodified law in H.B. 33 of the 135th G.A. increases the amount appropriated, if needed, to make payments owed to county auditors.

Holding Account Fund Group

R010 110611 Tax Distributions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$5,000	\$7,838	\$7,000	\$25,000	\$25,000	\$25,000
% change	56.8%	-10.7%	257.1%	0.0%	0.0%

Source: Holding Account Fund Group: Sales tax payments

Legal Basis: Section 409.10 of H.B. 33 of the 135th G.A.

Purpose: This line item functions as a holding account for motor fuel surety bonds and sales tax payments when the proper disposition of the payment is uncertain. The line item also temporarily holds money from checks that include payment for more than one purpose, such as sales tax and employers' workers' compensation premiums. Disbursements from the fund vary greatly from year to year, depending on the volume of misdirected sales tax payments.

Department of Taxation

Holding Account Fund Group

R011 110612 Miscellaneous Tax Receipts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$0	\$0	\$0	\$500	\$500	\$500
% change	N/A	N/A	N/A	0.0%	0.0%

Source: Holding Account Fund Group: Personal income tax payments

Legal Basis: Section 409.10 of H.B. 33 of the 135th G.A. (originally established by Controlling Board in December 1985)

Purpose: This line item functions as a temporary holding account when Ohio personal income tax payments are deposited but cannot be posted correctly.

**FY 2026 - FY 2027 Appropriations - As Introduced
All Fund Groups - Detail**

H.B. 96 - Main Operating Appropriations Bill

Detail by Agency			FY 2024	Estimate FY 2025	Introduced FY 2026	Introduced FY 2027	FY 2025 to FY 2026 % Change	FY 2026 to FY 2027 % Change
TAX	Department of Taxation							
GRF	110321	Operating Expenses	\$57,295,449	\$60,530,000	\$63,677,392	\$67,427,723	5.20%	5.89%
GRF	110404	Tobacco Settlement Enforcement	\$145,210	\$154,000	\$163,000	\$166,271	5.84%	2.01%
General Revenue Fund Subtotal			\$57,440,659	\$60,684,000	\$63,840,392	\$67,593,994	5.20%	5.88%
2280	110628	CAT Administration	\$10,930,773	\$11,336,886	\$13,368,132	\$13,072,718	17.92%	-2.21%
4350	110607	Local Tax Administration	\$30,553,678	\$33,100,095	\$38,632,001	\$39,008,489	16.71%	0.97%
4360	110608	Motor Vehicle Audit Administration	\$1,100,376	\$1,509,168	\$1,282,300	\$1,282,300	-15.03%	0.00%
4380	110609	School District Income Tax Administration	\$6,393,927	\$9,168,747	\$9,651,710	\$9,732,886	5.27%	0.84%
4C60	110616	International Registration Plan Administration	\$468,079	\$726,464	\$697,635	\$706,187	-3.97%	1.23%
4R60	110610	Tire Tax Administration	\$150,160	\$180,000	\$138,123	\$138,123	-23.27%	0.00%
5BPO	110639	Wireless 9-1-1 Administration	\$267,114	\$302,244	\$251,418	\$251,418	-16.82%	0.00%
5JMO	110637	Casino Tax Administration	\$109,643	\$125,000	\$101,000	\$101,000	-19.20%	0.00%
5N50	110605	Municipal Income Tax Administration	\$125,217	\$200,000	\$115,848	\$115,848	-42.08%	0.00%
5N60	110618	Kilowatt Hour Tax Administration	\$78,606	\$100,000	\$63,415	\$63,415	-36.59%	0.00%
5NY0	110643	Petroleum Activity Tax Administration	\$747,880	\$1,010,356	\$1,114,260	\$1,114,260	10.28%	0.00%
5V70	110622	Motor Fuel Tax Administration	\$5,076,800	\$6,118,069	\$6,713,625	\$6,871,008	9.73%	2.34%
5V80	110623	Property Tax Administration	\$4,309,102	\$5,108,681	\$5,677,332	\$5,759,569	11.13%	1.45%
5YQ0	110651	Sports Gaming Tax Administration Operating Expenses	\$0	\$100,000	\$5,000	\$5,000	-95.00%	0.00%
5ZAO	110650	Ohio Tax System Operating Expenses	\$2,498,995	\$5,000,000	\$7,000,000	\$8,000,000	40.00%	14.29%
6390	110614	Cigarette Tax Enforcement	\$987,866	\$1,300,000	\$1,087,029	\$1,114,117	-16.38%	2.49%
6880	110615	Local Excise Tax Administration	\$212,400	\$511,916	\$391,778	\$392,536	-23.47%	0.19%
QG18	110658	Marijuana Control Administration - TAX	\$0	\$0	\$204,795	\$303,400	N/A	48.15%
Dedicated Purpose Fund Group Subtotal			\$64,010,615	\$75,897,626	\$86,495,401	\$88,032,274	13.96%	1.78%
4250	110635	Tax Refunds	\$4,025,495,696	\$3,082,043,652	\$3,082,044,000	\$3,082,044,000	0.00%	0.00%

**FY 2026 - FY 2027 Appropriations - As Introduced
All Fund Groups - Detail**

H.B. 96 - Main Operating Appropriations Bill

Detail by Agency	FY 2024	Estimate FY 2025	Introduced FY 2026	Introduced FY 2027	FY 2025 to FY 2026 % Change	FY 2026 to FY 2027 % Change
TAX Department of Taxation						
5CZ0 110631 Vendor's License Application	\$561,225	\$500,000	\$575,000	\$575,000	15.00%	0.00%
Fiduciary Fund Group Subtotal	\$4,026,056,921	\$3,082,543,652	\$3,082,619,000	\$3,082,619,000	0.00%	0.00%
R010 110611 Tax Distributions	\$7,000	\$25,000	\$25,000	\$25,000	0.00%	0.00%
R011 110612 Miscellaneous Tax Receipts	\$0	\$500	\$500	\$500	0.00%	0.00%
Holding Account Fund Group Subtotal	\$7,000	\$25,500	\$25,500	\$25,500	0.00%	0.00%
Department of Taxation Total	\$4,147,515,195	\$3,219,150,778	\$3,232,980,293	\$3,238,270,768	0.43%	0.16%
Main Operating Appropriations Bill Total	\$4,147,515,195	\$3,219,150,778	\$3,232,980,293	\$3,238,270,768	0.43%	0.16%

State Revenue Distributions

General Revenue Fund

GRF 110403 Personal Property Tax Replacement Phase Out - Local Government

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$0	\$0	\$0	\$0	\$3,770,000	\$3,170,000
% change	N/A	N/A	N/A	N/A	-15.9%

Source: General Revenue Fund

Legal Basis: Proposed by the Executive Budget

Purpose: This line item is for reimbursement payments to local governments to replace the loss of property tax revenues due to the phase-out of general business tangible personal property taxes, and changes in the taxation of utilities. It replaces the appropriation item 110907, Property Tax Replacement Phase-Out – Local Government, which was funded by a non-GRF revenue source.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

General Revenue Fund

GRF 110908 Property Tax Reimbursement - Local Government

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$638,363,304	\$637,065,656	\$650,687,708	\$647,960,000	\$687,764,172	\$698,816,877
% change	-0.2%	2.1%	-0.4%	6.1%	1.6%

Source: General Revenue Fund

Legal Basis: R.C. 319.302 and 323.151 through 323.157; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to reimburse local governments other than school districts for losses incurred as a result of the 10% and 2.5% rollbacks and the homestead exemption reductions in real and manufactured home property taxes. Only "qualifying levies" as defined in R.C. 319.302 are subject to the rollbacks. Qualifying levies are those (1) approved at an election held before September 29, 2013; or (2) within the ten-mill limitation; or (3) provided for by the charter of a municipal corporation that was levied on the tax list for tax year 2013; or (4) subsequent renewals of such levies; or (5) subsequent substitutes for such levies under section 5705.199 of the Revised Code. Qualifying levies do not include replacement levies under section 5705.192 of the Revised Code. About 85% of the property taxes levied on residential and agricultural property owners qualified for rollbacks in tax year (TY) 2023.

Types of real property eligible for the 10% rollback include those used for farming; leasing property for farming; occupying, holding, or leasing property improved with one-, two-, or three-family dwellings (includes condominiums); or holding vacant land that the county auditor determines will be used for these purposes.

Owner-occupants of residential real property are eligible for an additional 2.5% tax reduction in qualifying levies for those primary residences.

The homestead exemption is a partial exemption from real property taxation, on up to \$25,000 of a home's market value for owner-occupants who are (1) age 65 or older, (2) permanently and totally disabled, or (3) surviving spouses age 59-64 of deceased persons who applied and qualified for the exemption. Starting in TY 2014 (TY 2015 for manufactured housing), eligibility for the homestead exemption is further limited to persons with incomes of \$30,000 or less, except that persons who previously received the exemption continue to be eligible to do so. The \$30,000 income cap rises with inflation. For certain disabled veterans and surviving spouses of public service officers killed in the line of duty, the partial exemption is on up to \$50,000 of the real property's market value, with no income test for eligibility. Both the \$25,000 and \$50,000 of market value are indexed for inflation starting in TY 2023 (TY 2024 for manufactured homes) under a provision of H.B. 33 of the 135th G.A. Total homestead exemption reimbursements have been declining since 2014.

Uncodified law in the main operating budget act, H.B. 33 of the 135th G.A., increases the amount appropriated, if needed, for distributing and administering these local government subsidies in accordance with the Revised Code.

State Revenue Distributions

General Revenue Fund

GRF 200417 Personal Property Tax Replacement Phase Out - School District

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$0	\$0	\$0	\$0	\$46,478,241	\$42,618,185
% change	N/A	N/A	N/A	N/A	-8.3%

Source: General Revenue Fund

Legal Basis: As proposed by Section 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to make payments to school districts and joint vocational school districts (JVSDs) to replace the loss in school district tax revenues due to the phase-out of general business tangible personal property taxes and changes in the taxation of utilities. These replacement payments have been reduced over time under various phase-down mechanisms. Since FY 2018, fixed-rate operating levy replacement payments are reduced from the prior year's payment by an amount equal to 5/8 of one mill of a district's average total taxable property value for TY 2014, TY 2015, and TY 2016. Replacement payments based on emergency levies ended after FY 2022, while payments for permanent improvement levies ended after FY 2016. However, R.C. 5709.92 provides that a school district with a nuclear power plant in its territory is to receive the same payment amount in FY 2022 through FY 2026 as in FY 2017, increasing payments to two districts.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

General Revenue Fund

GRF 200903 Property Tax Reimbursement - Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$1,179,838,254	\$1,184,023,976	\$1,223,040,646	\$1,238,032,000	\$1,291,917,108	\$1,312,678,846
% change	0.4%	3.3%	1.2%	4.4%	1.6%

Source: General Revenue Fund

Legal Basis: R.C. 319.302, 323.151 through 323.157, and 5705.2110; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to reimburse school districts for losses incurred as a result of the reductions in real property taxes from the 10% and 2.5% rollbacks and the homestead exemption. The preceding entry for GRF line item 110908, Property Tax Reimbursement - Local Government, includes additional program details. Line item 200903 may also be used to reimburse school districts for tax revenue lost from Class 2 real property and public utility tangible personal property as a result of passing a conversion levy. Section 387.20 of H.B. 33 of the 135th G.A. continues to direct that line item 200903 be used to make such payments, required by R.C. 5705.2110(C), but no district passed a conversion levy during 2010-2014, the time period allowed by R.C. 5705.219(B). Section 265.270 of H.B. 33 of the 135th G.A. authorizes excess appropriation in this line item (and other GRF line items) to be transferred to meet state formula aid obligations if the Director of Education and Workforce and the OBM Director determine that the transfers are necessary.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering these school district subsidies in accordance with the Revised Code.

Revenue Distribution Fund Group

5JG0 110633 Gross Casino Revenue Payments - County

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$170,429,950	\$172,380,607	\$168,243,033	\$183,534,415	\$168,320,000	\$166,460,000
% change	1.1%	-2.4%	9.1%	-8.3%	-1.1%

Source: Revenue Distribution Fund Group: 51% of the tax collections from the 33% tax on gross casino revenue imposed on licensed casino operators

Legal Basis: R.C. 5753.03; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to make quarterly payments to all counties in proportion to population, as required by Section 6(C)(3)(a) of Article XV, Ohio Constitution.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

Revenue Distribution Fund Group

5JH0 110634 Gross Casino Revenue Payments - School Districts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$109,371,202	\$113,128,353	\$114,177,214	\$117,780,822	\$112,210,000	\$110,970,000
% change	3.4%	0.9%	3.2%	-4.7%	-1.1%

Source: Revenue Distribution Fund Group: 34% of the tax collections from the 33% tax on gross casino revenue imposed on licensed casino operators

Legal Basis: R.C. 5753.03 and 5753.11; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to make payments to school districts and other public schools in proportion to district and school student population, as required by Section 6(C)(3)(b) of Article XV, Ohio Constitution. The Department of Education and Workforce certifies student populations by county and by district and school to the Department of Taxation, which provides for payment to districts and schools twice a year, by January 31 and August 31.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

5JJ0 110636 Gross Casino Revenue - Host City

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$16,708,819	\$16,900,060	\$16,494,415	\$17,993,571	\$16,530,000	\$16,400,000
% change	1.1%	-2.4%	9.1%	-8.1%	-0.8%

Source: Revenue Distribution Fund Group: 5% of the tax collections from the 33% tax on gross casino revenue imposed on licensed casino operators

Legal Basis: R.C. 5753.03; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to make quarterly payments to the cities in which casino facilities are located, as required by Section 6(C)(3)(c) of Article XV, Ohio Constitution.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

Revenue Distribution Fund Group

7047 200902 Property Tax Replacement Phase Out - Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$84,516,161	\$67,964,348	\$58,694,690	\$53,927,487	\$0	\$0
% change	-19.6%	-13.6%	-8.1%	-100.0%	N/A

Source: Revenue Distribution Fund Group: From commercial activity tax receipts, amounts as needed to make required payments

Legal Basis: R.C. 5751.02 and 5709.92; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to make payments to school districts and joint vocational school districts (JVSDs) to replace the loss in school district tax revenues due to the phase-out of general business tangible personal property taxes and changes in the taxation of utilities. These replacement payments have been reduced over time under various phase-down mechanisms. Since FY 2018, fixed-rate operating levy replacement payments are reduced from the prior year's payment by an amount equal to 5/8 of one mill of a district's average total taxable property value for TY 2014, TY 2015, and TY 2016. Replacement payments based on emergency levies ended after FY 2022, while payments for permanent improvement levies ended after FY 2016. However, R.C. 5709.92 provides that a school district with a nuclear power plant in its territory is to receive the same payment amount in FY 2022 through FY 2026 as in FY 2017, increasing payments to two districts.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

7049 336900 Indigent Drivers Alcohol Treatment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$1,282,254	\$1,042,793	\$999,773	\$1,800,000	\$1,800,000	\$1,800,000
% change	-18.7%	-4.1%	80.0%	0.0%	0.0%

Source: Revenue Distribution Fund Group: \$37.50 of the \$475 fee paid to the Registrar of Motor Vehicles for reinstatement of a driver's license after it was suspended for operation of a vehicle while under the influence of alcohol or a controlled substance

Legal Basis: As needed line item; R.C. 4511.191; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used on an as-needed basis by the Department of Mental Health and Addiction Services to distribute money to local courts through county and municipal indigent drivers treatment funds, which pay the costs of alcohol and drug addiction treatment programs ordered by the courts for indigent persons. These local funds have other sources of revenue in addition to money received from Fund 7049.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

Revenue Distribution Fund Group

7050 762900 International Registration Plan Distribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$21,607,431	\$24,669,592	\$25,743,904	\$23,000,000	\$26,000,000	\$26,000,000
% change	14.2%	4.4%	-10.7%	13.0%	0.0%

Source: Revenue Distribution Fund Group: Annual registration taxes based on gross vehicle weight for vehicles subject to the International Registration Plan (IRP)

Legal Basis: R.C. 4501.044; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: Distributions are made from Fund 7050 as follows: (1) to make payments to member states for portions of Ohio registration taxes that the states are eligible to receive because of the operation within their borders of apportionable vehicles that are registered in Ohio; (2) to the Public Safety - Highway Purposes Fund (Fund 5TM0); (3) to offset IRP audit costs of the Department of Taxation and operating costs of the Bureau of Motor Vehicles in administering the IRP; and (4) to local governments as compensation for lost revenue which would have been received under prior law.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

7051 762901 Auto Registration Distribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$355,528,732	\$352,598,910	\$356,320,183	\$372,000,000	\$379,000,000	\$391,000,000
% change	-0.8%	1.1%	4.4%	1.9%	3.2%

Source: Revenue Distribution Fund Group: Annual motor vehicle license tax

Legal Basis: R.C. 4501.03; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: Money in the Auto Registration Distribution Fund (Fund 7051), is returned by the Registrar of Motor Vehicles to the counties and districts of registration. Amounts returned to the counties and districts are used for the planning, construction, and maintenance of public highways and roads, and for other related activities.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

Revenue Distribution Fund Group

7060 110960 Gasoline Excise Tax Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$917,752,705	\$900,739,553	\$0	\$0	\$0	\$0
% change	-1.9%	-100.0%	N/A	N/A	N/A

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: Discontinued line item

Purpose: This line item was used to distribute money to municipal corporations, counties, and townships, to be used for a broad range of purposes related to public thoroughfares including planning, constructing, and maintaining public highways, streets, roads, and bridges, purchasing and installing traffic signs, markers, lights, and signals, and payment of bond obligations for road construction and improvements.

Beginning in FY 2024, distributions to municipal corporations, townships, and counties are made from line items 110652 Gasoline Excise Tax Fund - Municipal, 110653 Gasoline Excise Tax Fund - Township, and 110654 Gasoline Excise Tax Fund - County, respectively. Funding in 110654 Gasoline Excise Tax Fund - County may also be used for the Ohio Turnpike and Infrastructure Commission.

7065 110965 Public Library Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$489,850,394	\$503,221,512	\$489,347,998	\$530,000,000	\$531,700,000	\$549,100,000
% change	2.7%	-2.8%	8.3%	0.3%	3.3%

Source: Revenue Distribution Fund Group: 1.70% of total state GRF tax revenue; for accounting purposes, transfers to Fund 7065 are debited against receipts of the kilowatt-hour tax and the nonauto sales and use tax, at the discretion of the Director of Budget and Management

Legal Basis: R.C. 131.51 and 5747.47; Sections 325.20, 387.10, and 387.20 of H.B. 33 of the 135th G.A.

Purpose: Public Library Fund (Fund 7065) money is distributed to counties, and county budget commissions determine the amounts to be subsequently given to individual libraries based on needs for building construction and improvements, operations, maintenance, and other expenses. In a few counties, a small amount of this money is allocated to municipal corporations. Also, from Fund 7065 in each fiscal year, about \$3.7 million is transferred to the OPLIN Technology Fund (Fund 4S40) and about \$1.3 million is transferred to the Library for the Blind Fund (Fund 5GB0).

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

Revenue Distribution Fund Group

7066 800966 Undivided Liquor Permits

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$18,347,132	\$19,133,012	\$14,519,666	\$14,600,000	\$14,600,000	\$14,600,000
% change	4.3%	-24.1%	0.6%	0.0%	0.0%

Source: Revenue Distribution Fund Group: Liquor permit fees

Legal Basis: R.C. 4301.30; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item provides the appropriations necessary to pay liquor permit fee refunds as well as distribute the appropriate amount of liquor permit fee revenue back to the local taxing district where the permit was issued. The moneys deposited to the Undivided Liquor Permit Fund (Fund 7066) are distributed to the State Liquor Regulatory Fund (Fund 5LPO, 45%), the municipal corporations and townships in which the permitted premises are located (35%), and the Statewide Treatment and Prevention Fund (Fund 4750, 20%), which is used by the Department of Mental Health and Addiction Services to fund alcohol treatment and education efforts statewide.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

Revenue Distribution Fund Group

7069 110969 Local Government Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$482,613,419	\$495,065,723	\$485,371,380	\$530,000,000	\$531,700,000	\$549,100,000
% change	2.6%	-2.0%	9.2%	0.3%	3.3%

Source: Revenue Distribution Fund Group: 1.70% of total state GRF tax revenue; for accounting purposes, transfers to Fund 7069 are debited against personal income tax receipts, at the discretion of the Director of Budget and Management

Legal Basis: R.C. 131.51, 5747.50, and 5747.501; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: The Local Government Fund (LGF) provides state aid to counties and municipalities. County undivided local government fund (CULGF) amounts are paid to counties and disbursed to local subdivisions to be used for current operating expenses of the county government, municipalities, townships, and special districts. Starting in FY 2024, no CULGF is to receive less than \$850,000, up from the smaller of \$750,000 or the amount received in FY 2013. Municipal corporations receive a smaller portion of the LGF as a direct payment from the Department of Taxation.

Starting in FY 2016, \$12 million each year that would have been paid directly to municipal corporations by the Department of Taxation was instead paid to CULGFs for distribution to townships (\$10 million) and small villages (those with populations under 1,000; \$2 million). This provision was incorporated in codified law, with effect starting in 2018.

Starting in FY 2020, the distribution of Local Government Fund payments made directly from the Department of Taxation to municipal corporations was changed in codified law. Each municipality's share of the distribution is based on the municipality's population, except that (1) cities with populations of more than 50,000 are capped at that number, so that they are each considered to have a population of only 50,000 for purposes of calculating their shares, and (2) villages with populations of less than 1,000 would not receive any share. Previously, each municipality's share was based on its share of the payments in 2006, which was based on relative income tax collections. Villages with populations under 1,000 receive LGF payments under a separate provision of law, as noted above.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

Revenue Distribution Fund Group

7081 110907 Property Tax Replacement Phase Out - Local Government

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$7,567,714	\$6,352,799	\$5,360,018	\$6,488,369	\$0	\$0
% change	-16.1%	-15.6%	21.1%	-100.0%	N/A

Source: Revenue Distribution Fund Group: From commercial activity tax receipts, amounts as needed to make required payments

Legal Basis: R.C. 5751.02 and 5709.93; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to make payments to local taxing units other than school districts to compensate for losses from the phase-out of general business tangible personal property taxes and from reductions in 2001 in assessment rates on tangible property owned by electric and natural gas utilities. R.C. 5709.93 provides that a joint fire district with a nuclear power plant in its territory is to receive the same payment amount in FY 2022 through FY 2026 as in FY 2017, increasing payments to one district.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

7082 110982 Horse Racing Tax

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$28,433	\$33,670	\$31,568	\$50,000	\$31,200	\$31,200
% change	18.4%	-6.2%	58.4%	-37.6%	0.0%

Source: Revenue Distribution Fund Group: Revenue from the tax on Ohio pari-mutuel wagering on races at Ohio county fairs

Legal Basis: R.C. 3769.08; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to distribute revenues to the agricultural societies of the counties in which the revenues originated.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

State Revenue Distributions

Revenue Distribution Fund Group

7083 700900 Ohio Fairs Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$625,379	\$494,169	\$460,085	\$1,000,000	\$471,000	\$471,000
% change	-21.0%	-6.9%	117.4%	-52.9%	0.0%

Source: Revenue Distribution Fund Group: 0.5% of pari-mutuel wagers on racing, or a lesser amount on a prorated basis if sufficient funds from the tax are not available, plus 0.25% of the amount of "exotic" racing wagers

Legal Basis: R.C. 3769.08, 3769.082, and 3769.087; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: Money from Fund 7083 is distributed annually as follows: (1) 12% of the fund balance is distributed to county agricultural societies and to independent agricultural societies that hold annual fairs, for general operations; (2) each county or independent agricultural society that conducts horse races at its annual fair receives \$4,000 to be used for purse money, and \$1,000 for racetrack maintenance and other expenses necessary for conducting horse races; and (3) the Ohio Expositions Commission receives \$120,000 to conduct stakes races. Any shortfall is to be prorated; any excess is to be distributed to agricultural societies conducting stakes races and to the Ohio Expositions Commission.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

Fiduciary Fund Group

4P80 001698 Cash Management Improvement Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$123,513	\$1,024,533	\$10,552,176	\$1,000,000	\$1,000,000	\$1,000,000
% change	729.5%	929.9%	-90.5%	0.0%	0.0%

Source: Fiduciary Fund Group: Interest earnings of various state funds that draw federal money

Legal Basis: R.C. 131.37; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to pay interest earnings and refunds due to the federal government that the state must pay under the federal Cash Management Improvement Act of 1990. Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

State Revenue Distributions

Fiduciary Fund Group

5VR0 110902 Municipal Net Profit Tax

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$170,107,996	\$164,025,792	\$190,776,939	\$180,000,000	\$241,330,000	\$253,400,000
% change	-3.6%	16.3%	-5.6%	34.1%	5.0%

Source: Fiduciary Fund Group: Revenue from municipal taxes on business income that are administered by the state

Legal Basis: R.C. 718.85; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to distribute revenue from the municipal tax on business income to the municipal corporations to which it is owed. Businesses may elect to have this tax administered either by the local municipalities or the state Department of Taxation on their behalf. Retention of 0.5% of collections by the Department for administrative expenses was repealed by H.B. 228 of the 134th G.A., codifying an Ohio Supreme Court decision invalidating the fee. Uncodified law provides for transfers from six other funds in FY 2024 and FY 2025 to meet any shortfalls of cash to meet obligations, if the Tax Commissioner and the Director of Budget and Management agree such transfers are needed.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

6080 001699 Investment Earnings

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$118,536,497	\$601,944,779	\$1,032,525,429	\$350,000,000	\$1,050,000,000	\$975,000,000
% change	407.8%	71.5%	-66.1%	200.0%	-7.1%

Source: Fiduciary Fund Group: Investment earnings from various state funds

Legal Basis: R.C. 113.09; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to pay investment earnings from the State Treasurer's investment pool to the funds that ultimately receive them, including the GRF, as apportioned by the Office of Budget and Management. Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

State Revenue Distributions

Fiduciary Fund Group

7001 110996 Horse Racing Tax Local Government Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$156,936	\$121,720	\$136,505	\$200,000	\$120,000	\$120,000
% change	-22.4%	12.1%	46.5%	-40.0%	0.0%

Source: Fiduciary Fund Group: Tax on pari-mutuel wagering on horse races at commercial racetracks

Legal Basis: R.C. 3769.102 and 3769.28; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to pay, to municipal corporations and townships where horse racing takes place, the proceeds of a tax on pari-mutuel wagering on those races, excluding those at county fairs. The tax is levied at the rate of 0.1% of the total amount wagered if less than \$5 million, and 0.15% if wagering is \$5 million or more.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

7062 110962 Resort Area Excise Tax Distribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$1,962,888	\$2,447,378	\$2,326,985	\$2,164,084	\$2,540,000	\$2,650,000
% change	24.7%	-4.9%	-7.0%	17.4%	4.3%

Source: Fiduciary Fund Group: Revenue from the resort area gross receipts excise tax (RAGRET)

Legal Basis: R.C. 5739.102; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used by the Tax Commissioner to distribute money from the RAGRET to each jurisdiction that levies the tax, within 45 days after the month of collection, minus 1% credited to the GRF for administration.

The RAGRET is a business privilege tax imposed upon and paid by the person making the sales or transporting the passengers or property within a municipal corporation or township that has declared itself to be a resort area or tourism development district (TDD). Currently, three jurisdictions impose the tax as resort areas, all at the rate of 1.5%: the villages of Kelley's Island and Put-in-Bay, and the township of Put-in-Bay. One municipality, the city of Canton, has declared itself a TDD and levies a 2.0% tax.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

State Revenue Distributions

Fiduciary Fund Group

7063 110963 Permissive Sales Tax Distribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$3,372,260,183	\$3,576,387,155	\$3,607,521,149	\$3,975,300,000	\$3,706,800,000	\$3,788,700,000
% change	6.1%	0.9%	10.2%	-6.8%	2.2%

Source: Fiduciary Fund Group: County and transit authority permissive sales and use taxes and county permissive cigarette taxes and alcoholic beverage taxes

Legal Basis: R.C. 4301.423, 5743.024, 5739.21, and 5741.03; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used by the Tax Commissioner to distribute revenue from county and transit authority permissive sales taxes to the county or transit authority of origin, less 1% for costs of administration. The line item is also used to distribute revenue from county excise taxes on cigarettes and alcoholic beverages, less 2% for administrative costs; only Cuyahoga County levies such excise taxes. H.B. 562 of the 127th G.A. amended the Revised Code in 2008 to prohibit any other county from levying excise taxes on cigarettes and alcoholic beverages.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

7067 110967 School District Income Tax Distribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$601,951,768	\$683,989,463	\$680,506,527	\$774,000,000	\$748,610,000	\$778,170,000
% change	13.6%	-0.5%	13.7%	-3.3%	3.9%

Source: Fiduciary Fund Group: School district income tax collections, including any penalties or interest thereon

Legal Basis: R.C. 5747.03; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used by the Tax Commissioner to distribute school district income tax collections to the districts of origin, less 1.5% for administration of the tax.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

State Revenue Distributions

Fiduciary Fund Group

7085 800985 Volunteer Firemen's Dependents Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$217,675	\$218,725	\$240,775	\$300,000	\$300,000	\$300,000
% change	0.5%	10.1%	24.6%	0.0%	0.0%

Source: Fiduciary Fund Group: Initial premiums paid by each political subdivision or fire district that maintains a volunteer fire department or employs volunteer firefighters, and by each private volunteer fire company under contract to afford fire protection to a political subdivision or fire district and which has elected to become a member of the fund; if needed to meet funding requirements, additional assessments by the state fire marshal

Legal Basis: R.C. 146.07; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used to pay three types of benefits: (1) surviving spouse benefits to anyone whose volunteer firefighter spouse was killed in the line of duty, (2) monthly benefits for dependent children until age 18 or age 23 if the child is attending a post-secondary educational institution, and (3) monthly benefits to volunteer firefighters totally and permanently disabled in the line of duty.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

7094 110641 Wireless 9-1-1 Government Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$28,721,685	\$28,146,653	\$29,747,503	\$27,775,688	\$35,500,000	\$31,300,000
% change	-2.0%	5.7%	-6.6%	27.8%	-11.8%

Source: Fiduciary Fund Group: 72% of receipts from 40-cent per month Next Generation 9-1-1 access fee from January 2024 through September 2025, after which the fee reverts to 25-cents per month

Legal Basis: R.C. 128.54; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: The Tax Commissioner is to disburse money from this fund every month to county-wide 9-1-1 systems in the state, in line with Steering Committee guidelines, in the same proportion distributed to each county in the previous year.

At the direction of the Statewide 9-1-1 Steering Committee, the Tax Commissioner is to transfer funds remaining in this fund to the Next Generation 9-1-1 Fund.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

State Revenue Distributions

Fiduciary Fund Group

7095 110995 Municipal Income Tax

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$7,054,589	\$10,525,193	\$6,714,923	\$15,913,500	\$8,100,000	\$8,100,000
% change	49.2%	-36.2%	137.0%	-49.1%	0.0%

Source: Fiduciary Fund Group: 98.5% of taxes collected by the state on behalf of local governments from electric companies and telephone and telecommunications companies subject to the municipal income tax

Legal Basis: R.C. 5745.03; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: The fund is used to distribute taxes collected by the state from electric companies and telephone and telecommunications companies, less 1.5% for administrative costs, to the local governments to which these taxes are owed. Under a change made by H.B. 49 of the 132nd G.A., beginning in 2018 businesses other than sole proprietors (someone who owns an unincorporated business by themselves) and disregarded entities (a business entity that has a single owner, is not organized as a corporation, and has not elected to be taxed as a separate entity for federal tax purposes; taxes owed by this type of business are paid as part of the owner's personal income tax return) have been allowed to elect for the Department of Taxation to administer the municipal income taxes of those businesses. The fund was used to distribute revenue from such taxes on business income to the municipal governments levying the taxes. Starting in FY 2020 distributions of state-administered municipal taxes on net profits have been through Fund 5VR0, line item 110902.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

7099 762902 Permissive Tax Distribution - Auto Registration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$246,034,892	\$241,645,577	\$246,156,221	\$242,000,000	\$262,000,000	\$270,000,000
% change	-1.8%	1.9%	-1.7%	8.3%	3.1%

Source: Fiduciary Fund Group: County, township, municipal, transportation improvement district, or regional transportation improvement project motor vehicle license tax paid with applications for motor vehicle registration

Legal Basis: R.C. 4501.031; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This line item is used by the Registrar of Motor Vehicles to distribute tax payments to the local governments levying the taxes.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

State Revenue Distributions

Holding Account Fund Group

R045 110617 International Fuel Tax Distribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$63,555,230	\$67,712,685	\$89,844,049	\$72,819,803	\$101,700,000	\$108,200,000
% change	6.5%	32.7%	-18.9%	39.7%	6.4%

Source: Holding Account Fund Group: Fuel use tax payments

Legal Basis: R.C. 5728.06; Sections 387.10 and 387.20 of H.B. 33 of the 135th G.A.

Purpose: This fund holds fuel use tax payments prior to distribution to other funds in Ohio or to other jurisdictions owed a portion of the fuel tax collected from Ohio-based carriers under the International Fuel Tax Agreement (IFTA). Under IFTA, an agreement among the 48 contiguous U.S. states and 10 Canadian provinces, trucking companies register for fuel use tax in their home state or province and file one tax return, instead of registering and filing in each jurisdiction in which they operate. The base state or province then makes payments to other jurisdictions that are owed some of the fuel tax, and it also collects tax it is owed from other jurisdictions. These payments are made possible by a set of reciprocal agreements among the states and provinces in IFTA.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this holding account fund in accordance with the Revised Code.

**FY 2026 - FY 2027 Appropriations - As Introduced
All Fund Groups - Detail**

H.B. 96 - Main Operating Appropriations Bill

Detail by Agency			FY 2024	Estimate FY 2025	Introduced FY 2026	Introduced FY 2027	FY 2025 to FY 2026 % Change	FY 2026 to FY 2027 % Change
RDF State Revenue Distributions								
GRF	110403	Personal Property Tax Replacement Phase Out - Local Government	\$0	\$0	\$3,770,000	\$3,170,000	N/A	-15.92%
GRF	110908	Property Tax Reimbursement - Local Government	\$650,687,708	\$647,960,000	\$687,764,172	\$698,816,877	6.14%	1.61%
GRF	200417	Personal Property Tax Replacement Phase Out - School District	\$0	\$0	\$46,478,241	\$42,618,185	N/A	-8.31%
GRF	200903	Property Tax Reimbursement - Education	\$1,223,040,646	\$1,238,032,000	\$1,291,917,108	\$1,312,678,846	4.35%	1.61%
General Revenue Fund Subtotal			\$1,873,728,354	\$1,885,992,000	\$2,029,929,521	\$2,057,283,908	7.63%	1.35%
5JG0	110633	Gross Casino Revenue Payments - County	\$168,243,033	\$183,534,415	\$168,320,000	\$166,460,000	-8.29%	-1.11%
5JH0	110634	Gross Casino Revenue Payments - School Districts	\$114,177,214	\$117,780,822	\$112,210,000	\$110,970,000	-4.73%	-1.11%
5JJ0	110636	Gross Casino Revenue - Host City	\$16,494,415	\$17,993,571	\$16,530,000	\$16,400,000	-8.13%	-0.79%
7047	200902	Property Tax Replacement Phase Out - Education	\$58,694,690	\$53,927,487	\$0	\$0	-100.00%	N/A
7049	336900	Indigent Drivers Alcohol Treatment	\$999,773	\$1,800,000	\$1,800,000	\$1,800,000	0.00%	0.00%
7050	762900	International Registration Plan Distribution	\$25,743,904	\$23,000,000	\$26,000,000	\$26,000,000	13.04%	0.00%
7051	762901	Auto Registration Distribution	\$356,320,183	\$372,000,000	\$379,000,000	\$391,000,000	1.88%	3.17%
7065	110965	Public Library Fund	\$489,347,998	\$530,000,000	\$531,700,000	\$549,100,000	0.32%	3.27%
7066	800966	Undivided Liquor Permits	\$14,519,666	\$14,600,000	\$14,600,000	\$14,600,000	0.00%	0.00%
7069	110969	Local Government Fund	\$485,371,380	\$530,000,000	\$531,700,000	\$549,100,000	0.32%	3.27%
7081	110907	Property Tax Replacement Phase Out - Local Government	\$5,360,018	\$6,488,369	\$0	\$0	-100.00%	N/A
7082	110982	Horse Racing Tax	\$31,568	\$50,000	\$31,200	\$31,200	-37.60%	0.00%
7083	700900	Ohio Fairs Fund	\$460,085	\$1,000,000	\$471,000	\$471,000	-52.90%	0.00%
Revenue Distribution Fund Group Subtotal			\$1,735,763,928	\$1,852,174,664	\$1,782,362,200	\$1,825,932,200	-3.77%	2.44%
4P80	001698	Cash Management Improvement Fund	\$10,552,176	\$1,000,000	\$1,000,000	\$1,000,000	0.00%	0.00%
5VR0	110902	Municipal Net Profit Tax	\$190,776,939	\$180,000,000	\$241,330,000	\$253,400,000	34.07%	5.00%
6080	001699	Investment Earnings	\$1,032,525,429	\$350,000,000	\$1,050,000,000	\$975,000,000	200.00%	-7.14%
7001	110996	Horse Racing Tax Local Government Payments	\$136,505	\$200,000	\$120,000	\$120,000	-40.00%	0.00%

**FY 2026 - FY 2027 Appropriations - As Introduced
All Fund Groups - Detail**

H.B. 96 - Main Operating Appropriations Bill

Detail by Agency			FY 2024	Estimate FY 2025	Introduced FY 2026	Introduced FY 2027	FY 2025 to FY 2026 % Change	FY 2026 to FY 2027 % Change
RDF State Revenue Distributions								
7062	110962	Resort Area Excise Tax Distribution	\$2,326,985	\$2,164,084	\$2,540,000	\$2,650,000	17.37%	4.33%
7063	110963	Permissive Sales Tax Distribution	\$3,607,521,149	\$3,975,300,000	\$3,706,800,000	\$3,788,700,000	-6.75%	2.21%
7067	110967	School District Income Tax Distribution	\$680,506,527	\$774,000,000	\$748,610,000	\$778,170,000	-3.28%	3.95%
7085	800985	Volunteer Firemen's Dependents Fund	\$240,775	\$300,000	\$300,000	\$300,000	0.00%	0.00%
7094	110641	Wireless 9-1-1 Government Assistance	\$29,747,503	\$27,775,688	\$35,500,000	\$31,300,000	27.81%	-11.83%
7095	110995	Municipal Income Tax	\$6,714,923	\$15,913,500	\$8,100,000	\$8,100,000	-49.10%	0.00%
7099	762902	Permissive Tax Distribution - Auto Registration	\$246,156,221	\$242,000,000	\$262,000,000	\$270,000,000	8.26%	3.05%
Fiduciary Fund Group Subtotal			\$5,807,205,131	\$5,568,653,272	\$6,056,300,000	\$6,108,740,000	8.76%	0.87%
R045	110617	International Fuel Tax Distribution	\$89,844,049	\$72,819,803	\$101,700,000	\$108,200,000	39.66%	6.39%
Holding Account Fund Group Subtotal			\$89,844,049	\$72,819,803	\$101,700,000	\$108,200,000	39.66%	6.39%
State Revenue Distributions Total			\$9,506,541,462	\$9,379,639,739	\$9,970,291,721	\$10,100,156,108	6.30%	1.30%
Main Operating Appropriations Bill Total			\$9,506,541,462	\$9,379,639,739	\$9,970,291,721	\$10,100,156,108	6.30%	1.30%