

## State Revenue Distributions

### General Revenue Fund

**GRF 110908 Property Tax Reimbursement - Local Government**

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$639,251,509	\$639,505,107	\$639,424,796	\$639,376,468	\$638,363,304	\$658,400,000
% change	0.0%	0.0%	0.0%	-0.2%	3.1%

**Source:** General Revenue Fund

**Legal Basis:** R.C. 319.302 and 323.151 through 323.157; Section 387.10 of H.B. 110 of the 134th G.A. (originally established by H.B. 64 of the 131st 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 83% of levies qualified for rollbacks in tax year (TY) 2021.

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; 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, or (2) permanently and totally disabled. 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. Total homestead exemption reimbursements have been declining since 2014.

Uncodified law increases the amount appropriated if needed for distributing and administering these local government subsidies in accordance with the Revised Code.

## State Revenue Distributions

GRF	200903	Property Tax Reimbursement - Education				
FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Actual	Actual	Actual	Actual	Actual	Adj. Approp.	
\$1,163,167,088	\$1,161,678,777	\$1,161,179,901	\$1,166,614,764	\$1,179,838,254	\$1,195,600,000	
% change	-0.1%	0.0%	0.5%	1.1%	1.3%	

**Source:** General Revenue Fund

**Legal Basis:** R.C. 319.302, 323.151 through 323.157, and 5705.2110; Section 387.10 of H.B. 110 of the 134th G.A. (originally established by H.B. 64 of the 131st 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. 110 continues to direct that ALI 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 265.210 of H.B. 110 authorizes excess appropriation in this line item (and other GRF line items) to be transferred to meet state formula aid obligations if the Superintendent of Public Instruction and the Director of OBM determine that the transfers are necessary.

Uncodified law increases the amount appropriated if needed for distributing and

### Revenue Distribution Fund Group

5JG0	110633	Gross Casino Revenue Payments-County				
FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Actual	Actual	Actual	Actual	Actual	Adj. Approp.	
\$137,942,339	\$140,765,009	\$140,591,435	\$112,189,518	\$170,429,950	\$153,000,000	
% change	2.0%	-0.1%	-20.2%	51.9%	-10.2%	

**Source:** Revenue Distribution Fund Group: 51% of net receipts from the 33% tax on gross casino revenue

**Legal Basis:** R.C. 5753.03; Section 387.10 of H.B. 110 of the 134th G.A. (originally established by H.B. 519 of the 128th 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 increases the amount appropriated if needed for distributing and administering this revenue distribution fund in accordance with the Revised Code.

## State Revenue Distributions

### 5JH0 110634 Gross Casino Revenue Payments- School Districts

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$92,032,688	\$93,934,394	\$95,984,803	\$73,865,624	\$109,371,202	\$101,800,000
% change	2.1%	2.2%	-23.0%	48.1%	-6.9%

**Source:** Revenue Distribution Fund Group: 34% of net receipts from the 33% tax on gross casino revenue

**Legal Basis:** R.C. 5753.03 and 5753.11; Section 387.10 of H.B. 110 of the 134th G.A. (originally established by H.B. 519 of the 128th G.A.)

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

Uncodified law 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$13,523,759	\$13,800,491	\$13,783,474	\$10,998,972	\$16,708,819	\$15,000,000
% change	2.0%	-0.1%	-20.2%	51.9%	-10.2%

**Source:** Revenue Distribution Fund Group: 5% of net receipts from the 33% tax on gross casino revenue

**Legal Basis:** R.C. 5753.03; Section 387.10 of H.B. 110 of the 134th G.A. (originally established by H.B. 519 of the 128th 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 increases the amount appropriated if needed for distributing and administering this revenue distribution fund in accordance with the Revised Code.

## State Revenue Distributions

### 7047    200902    Property Tax Replacement Phase Out-Education

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$204,889,269	\$162,559,214	\$132,343,761	\$107,117,742	\$84,516,161	\$72,308,288
% change	-20.7%	-18.6%	-19.1%	-21.1%	-14.4%

**Source:** Revenue Distribution Fund Group: 13% of net receipts from the commercial activity tax, after subtraction of 0.65% for Department of Taxation administrative expenses, credited to the Revenue Enhancement Fund (Fund 2280), and of a credit to the Commercial Activity Tax Motor Fuel Receipts Fund (Fund 7019). Receipts to the latter fund were de minimis in FY 2022.

**Legal Basis:** R.C. sections 5751.02 and 5709.92; Sections 387.10 and 387.20 of H.B. 110 of the 134th G.A. (originally established by H.B. 64 of the 131st G.A.)

**Purpose:** This line item is used to make payments to school districts and joint vocational school districts (JVSDs) to help compensate for losses from the phase-out of general business tangible personal property taxes. This phase-out was initiated by H.B. 66 of the 126th G.A., and accelerated by H.B. 153 of the 129th G.A. This line item also makes payments to school districts and JVSDs for reductions in assessment rates for property subject to the public utility tangible personal property tax. 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 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$1,336,492	\$1,268,203	\$731,341	\$2,011,310	\$1,282,254	\$0
% change	-5.1%	-42.3%	175.0%	-36.2%	-100%

**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; Section 387.10 of H.B. 110 of the 134th G.A. (originally established by H.B. 64 of the 131st G.A.)

**Purpose:** This line item is used 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 increases the amount appropriated if needed for distributing and administering this revenue distribution fund in accordance with the Revised Code.

## State Revenue Distributions

### 7050    762900    International Registration Plan Distribution

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$16,035,624	\$11,584,698	\$18,700,913	\$16,839,850	\$21,607,431	\$23,000,000
% change	-27.8%	61.4%	-10.0%	28.3%	6.4%

**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; Section 387.10 of H.B. 110 of the 134th G.A. (originally established by H.B. 117 of the 121st 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 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$326,790,821	\$333,114,714	\$300,336,611	\$358,966,480	\$355,528,732	\$328,000,000
% change	1.9%	-9.8%	19.5%	-1.0%	-7.7%

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

**Legal Basis:** R.C. 4501.03; Section 387.10 of H.B. 110 of the 134th G.A. (originally established by H.B. 117 of the 121st G.A.)

**Purpose:** Money in Fund 7051, Auto Registration Distribution Fund, 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 increases the amount appropriated if needed for distributing and administering this revenue distribution fund in accordance with the Revised Code.

## State Revenue Distributions

7060	110960	Gasoline Excise Tax Fund				
FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Actual	Actual	Actual	Actual	Actual	Adj. Approp.	
\$480,221,039	\$587,456,809	\$855,098,327	\$891,264,901	\$917,752,705	\$920,000,000	
% change	22.3%	45.6%	4.2%	3.0%	0.2%	

**Source:** Revenue Distribution Fund Group: Motor vehicle fuel tax

**Legal Basis:** R.C. 5735.051 and 5735.27; Section 387.10 of H.B. 110 of the 134th G.A. (originally established by H.B. 119 of the 127th G.A.)

**Purpose:** This line item is 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.

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

7065	110965	Public Library Fund				
FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Actual	Actual	Actual	Actual	Actual	Adj. Approp.	
\$384,639,080	\$402,852,660	\$393,088,822	\$452,090,124	\$489,850,394	\$454,000,000	
% change	4.7%	-2.4%	15.0%	8.4%	-7.3%	

**Source:** Revenue Distribution Fund Group: In FY 2022 and FY 2023, 1.70% of total state GRF tax revenue is transferred into Fund 7065; in codified law, this percentage is 1.66%; 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. 110 of the 134th G.A. (originally established by H.B. 1 of the 128th G.A.)

**Purpose:** Public Library Fund money is distributed to counties, and county budget commissions determine the amounts to be 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 of FY 2022 and FY 2023, about \$3.7 million is to be transferred to the OPLIN Technology Fund (Fund 4S40) and about \$1.3 million is to be transferred to the Library for the Blind Fund (Fund 5GB0).

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

## State Revenue Distributions

### 7066 800966 Undivided Liquor Permits

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$14,994,784	\$15,002,845	\$10,476,360	\$7,206,834	\$18,347,132	\$14,600,000
% change	0.1%	-30.2%	-31.2%	154.6%	-20.4%

**Source:** Revenue Distribution Fund Group: Liquor permit fees

**Legal Basis:** R.C. 4301.30; Section 387.10 of H.B. 110 of the 134th G.A. (originally established by H.B. 1 of the 128th 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 increases the amount appropriated if needed for distributing and administering this revenue distribution fund in accordance with the Revised Code.

### 7068 110968 State and Local Government Highway Distributions

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$104,684,718	\$0	\$0	\$0	\$0	\$0
% change	-100%	N/A	N/A	N/A	N/A

**Source:** Revenue Distribution Fund Group: Motor vehicle fuel tax

**Legal Basis:** Discontinued line item (originally established by R.C. 5735.23, repealed effective January 1, 2018, by H.B. 26 of the 132nd G.A.)

**Purpose:** This line item was used to distribute funds to (1) municipal corporations for constructing and maintaining public highways and roads, maintaining bridges, and purchasing and installing traffic signs, markers, lights, and signals; (2) counties (under the authority of the county treasurer) for planning, constructing, and maintaining public highways and roads, constructing and repairing walks and paths along country roads, constructing and maintaining buildings for county road machinery, and payment of bond obligations for road construction and improvements; and (3) townships (after first going to the county treasurer) for planning, constructing, and maintaining public roads and highways. Motor fuel tax revenue that was formerly distributed via this line item was consolidated into and is currently distributed via line item 110960, Gasoline Excise Tax Fund.

## State Revenue Distributions

7069	110969	Local Government Fund			
FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Actual	Actual	Actual	Actual	Actual	Adj. Approp.
\$366,167,736	\$383,541,743	\$393,646,531	\$451,474,951	\$482,613,419	\$443,000,000
% change	4.7%	2.6%	14.7%	6.9%	-8.2%

**Source:** Revenue Distribution Fund Group: 1.66% of total state GRF tax revenue is transferred to this fund; 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 and 5747.50; Section 387.10 of H.B. 110 of the 134th 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 certain special districts. Starting in FY 2014, no CULGF is to receive less than \$750,000 or the amount received in FY 2013, whichever is smaller. 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.

In FY 2020 and FY 2021, 1.68% of total state GRF tax revenue was transferred to Fund 7069 under a provision of H.B. 166 of the 133rd G.A.

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



## State Revenue Distributions

### 7081 110907 Property Tax Replacement Phase Out-Local Government

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$31,257,269	\$16,903,564	\$12,017,686	\$8,866,950	\$7,567,714	\$6,307,000
% change	-45.9%	-28.9%	-26.2%	-14.7%	-16.7%

**Source:** Revenue Distribution Fund Group: 2% of net receipts from the commercial activity tax, after subtraction of 0.65% for Department of Taxation administrative expenses, credited to the Revenue Enhancement Fund (Fund 2280), and of a credit to the Commercial Activity Tax Motor Fuel Receipts Fund (Fund 7019). Receipts to the latter fund were de minimis in FY 2022.

**Legal Basis:** R.C. sections 5751.02 and 5709.93; Section 387.10 of H.B. 110 of the 134th 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. H.B. 110 of the 134th G.A. continued a phase-out of these reimbursements. 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 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$52,682	\$47,950	\$47,445	\$3,621	\$28,433	\$60,000
% change	-9.0%	-1.1%	-92.4%	685.1%	111.0%

**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; Section 387.10 of H.B. 110 of the 134th 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 increases the amount appropriated if needed for distributing and administering this revenue distribution fund in accordance with the Revised Code.

## State Revenue Distributions

### 7083    700900    Ohio Fairs Fund

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$755,907	\$798,242	\$787,012	\$450,716	\$625,379	\$1,000,000
% change	5.6%	-1.4%	-42.7%	38.8%	59.9%

**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; Section 387.10 of H.B. 110 of the 134th 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 increases the amount appropriated if needed for distributing and administering this revenue distribution fund in accordance with the Revised Code.

### 7104    110997    Medicaid Local Sales Tax Transition Fund

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$256,800,422	\$30,000,000	\$0	\$0	\$0	\$0
% change	-88.3%	-100%	N/A	N/A	N/A

**Source:** Revenue Distribution Fund Group: Transfer of up to \$200 million from the Health and Human Services Fund or of up to \$207 million from unclaimed funds held by the Department of Commerce, as determined by the Director of Budget and Management in accordance with Sections 512.27 and 512.40 of H.B. 49 of the 132nd G.A.

**Legal Basis:** Discontinued line item (originally established by H.B. 49 of the 132nd G.A.)

**Purpose:** The appropriation was used to mitigate the effects of, and assist in adjustment to, the reduced sales tax revenues of counties and affected transit authorities caused by cessation of collection by Medicaid health insuring corporations of sales tax on health care service transactions.

## State Revenue Distributions

### Fiduciary Fund Group

#### 4P80 001698 Cash Management Improvement Fund

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$553,524	\$2,642,033	\$4,263,058	\$1,986,098	\$123,513	\$3,100,000
% change	377.3%	61.4%	-53.4%	-93.8%	2,409.9%

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

**Legal Basis:** R.C. 131.37; Section 387.10 of H.B. 110 of the 134th 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 increases the amount appropriated if needed for distributing and administering this fiduciary fund in accordance with the Revised Code.

#### 5VR0 110902 Municipal Net Profit Tax

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$0	\$0	\$40,134,962	\$116,300,182	\$170,107,996	\$75,000,000
% change	N/A	N/A	189.8%	46.3%	-55.9%

**Source:** Fiduciary Fund Group: revenue from the state-administered municipal tax on business income

**Legal Basis:** R.C. 718.85; Section 387.10 of H.B. 110 of the 134th 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 2022 and FY 2023 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 increases the amount appropriated if needed for distributing and administering this fiduciary fund in accordance with the Revised Code.

## State Revenue Distributions

### 6080 001699 Investment Earnings

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$124,221,005	\$208,996,062	\$237,334,534	\$103,415,847	\$118,536,497	\$120,000,000
% change	68.2%	13.6%	-56.4%	14.6%	1.2%

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

**Legal Basis:** R.C. 113.09; Section 387.10 of H.B. 110 of the 134th 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 increases the amount appropriated if needed for distributing and administering this fiduciary fund in accordance with the Revised Code.

### 7001 110996 Horse Racing Tax Local Government Payments

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$202,180	\$189,928	\$166,554	\$153,056	\$156,936	\$240,000
% change	-6.1%	-12.3%	-8.1%	2.5%	52.9%

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

**Legal Basis:** R.C. 3769.102 and 3769.28; Section 387.10 of H.B. 110 of the 134th 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 increases the amount appropriated if needed for distributing and administering this fiduciary fund in accordance with the Revised Code.

## State Revenue Distributions

### 7062    110962    Resort Area Excise Tax Distribution

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$1,185,957	\$1,426,842	\$1,267,318	\$1,072,920	\$1,962,888	\$1,500,000
% change	20.3%	-11.2%	-15.3%	82.9%	-23.6%

**Source:** Fiduciary Fund Group: Municipal corporations and townships in which housing, employment, and facilities meet specified criteria may impose a resort area excise tax of up to 1.5% on gross receipts from general sales or intrastate transportation within the resort area. Three jurisdictions impose the tax, all at the rate of 1.5%: the villages of Kelley's Island and Put-in-Bay, and the township of Put-in-Bay.

**Legal Basis:** R.C. 5739.102; Section 387.10 of H.B. 110 of the 134th G.A.

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

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

### 7063    110963    Permissive Sales Tax Distribution

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$2,547,459,966	\$2,625,310,786	\$2,723,584,140	\$2,951,715,635	\$3,372,260,183	\$3,057,700,000
% change	3.1%	3.7%	8.4%	14.2%	-9.3%

**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; Section 387.10 of H.B. 110 of the 134th 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 increases the amount appropriated if needed for distributing and administering this fiduciary fund in accordance with the Revised Code.

## State Revenue Distributions

### 7067 110967 School District Income Tax Distribution

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$444,055,339	\$461,217,044	\$504,257,244	\$522,134,340	\$601,951,768	\$594,000,000
% change	3.9%	9.3%	3.5%	15.3%	-1.3%

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

**Legal Basis:** R.C. 5747.03; Section 387.10 of H.B. 110 of the 134th 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 increases the amount appropriated if needed for distributing and administering this fiduciary fund in accordance with the Revised Code.

### 7085 800985 Volunteer Firemen's Dependents Fund

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$219,125	\$216,300	\$209,475	\$228,825	\$217,675	\$300,000
% change	-1.3%	-3.2%	9.2%	-4.9%	37.8%

**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; Section 387.10 of H.B. 110 of the 134th 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 increases the amount appropriated if needed for distributing and administering this fiduciary fund in accordance with the Revised Code.

## State Revenue Distributions

### 7093    110640    Next Generation 9-1-1

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$0	\$0	\$0	\$0	\$0	\$1,000,000
% change	N/A	N/A	N/A	N/A	N/A

**Source:** Fiduciary Fund Group: Funds remaining in the Wireless 9-1-1 Government Assistance Fund, at the direction of the Statewide Emergency Services Internet Protocol Network Steering Committee; assessments for failure to remit wireless 9-1-1 charges; any excess remaining in the Wireless 9-1-1 Administrative Fund (Fund 5BP0) after paying administrative costs

**Legal Basis:** R.C. 128.54; Section 387.10 of H.B. 110 of the 134th G.A.

**Purpose:** This line item is for use by the Tax Commissioner in disbursing money to countywide 9-1-1 systems. Use by these systems of any disbursements is limited to costs associated with the operation of and equipment for phase II wireless systems and for costs associated with a county's migration to next generation 9-1-1 systems and technology.

Uncodified law 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$25,616,874	\$25,599,737	\$25,851,278	\$25,689,296	\$28,721,685	\$26,000,000
% change	-0.1%	1.0%	-0.6%	11.8%	-9.5%

**Source:** Fiduciary Fund Group: 97% of receipts from 25-cent per month wireless 9-1-1 charges

**Legal Basis:** R.C. 128.54; Section 387.10 of H.B. 110 of the 134th G.A.

**Purpose:** The Tax Commissioner is to disburse money from this fund every month to each county, in the same proportion distributed to each county in the previous year. The money pays the costs of public safety answering points that respond to requests for emergency services, by dispatching appropriate providers, relaying messages, or transferring calls.

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

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

## State Revenue Distributions

7095	110995	Municipal Income Tax				
FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Actual	Actual	Actual	Actual	Actual	Adj. Approp.	
\$18,772,319	\$58,242,012	\$19,649,691	\$15,153,806	\$7,054,589	\$20,000,000	
% change	210.3%	-66.3%	-22.9%	-53.4%	183.5%	

**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. 110 of the 134th 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 and disregarded entities (businesses with only one owner, treated for federal income tax purposes as entities disregarded as separate from their owners) 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, ALI 110902.

Uncodified law 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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Actual	Actual	Actual	Actual	Actual	Adj. Approp.	
\$181,739,737	\$198,654,580	\$204,222,806	\$244,018,332	\$246,034,892	\$242,000,000	
% change	9.3%	2.8%	19.5%	0.8%	-1.6%	

**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; Section 387.10 of H.B. 110 of the 134th 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 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$50,785,740	\$57,136,984	\$52,519,035	\$55,806,036	\$63,555,230	\$56,100,000
% change	12.5%	-8.1%	6.3%	13.9%	-11.7%

**Source:** Holding Account Fund Group: Fuel use tax payments

**Legal Basis:** R.C. 5728.06; Section 387.10 of H.B. 110 of the 134th 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 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 increases the amount appropriated if needed for distributing and administering this holding account fund in accordance with the Revised Code.