Executive	As Passed by the House	As Passed by the Senate	As Enacted

Personal Income Tax

TAXCD71 Motion picture tax credit

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***122.85***		**R.C.** ***122.85***
(1) No provision.	(1) Requires that, to be eligible for the motion picture tax credit, a motion picture company must show that it has already secured funding equal to at least 50% of the motion picture's total production budget.	(1) No provision.	(1) Same as the House.
(2) No provision.	(2) Requires the Director of the Development Services Agency (DSA) to give priority to tax-credit eligible productions that are television series or miniseries.	(2) No provision.	(2) Same as the House.
(3) No provision.	(3) Provides that, if the amount of credits allowed in any fiscal year is less than the annual $40 million credit cap, the difference may be carried forward and added to the cap in the following fiscal year.	(3) No provision.	(3) Same as the House.
(4) No provision.	(4) Requires the Director of Development Services to charge a tax credit application fee equal to 1% of the estimated value of the credit or $10,000, whichever is less.	(4) No provision.	(4) Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	Fiscal effect: May reduce tax receipts beginning in FY 2018 depending on the amount of underutilized motion picture credits for FY 2017 and years thereafter. The current application fee is subject to DSA discretion and is lower than the amount specified in the provision. Under current law, any additional application revenues are credited to DSA's business assistance fund.		**Fiscal effect: Same as the House.**

TAXCD111 Business income tax deduction

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		R.C. ***5733.40***	
No provision.	No provision.	Specifies that wages and 'guaranteed payments' paid by a professional employer organization (PEO) to an investor in a pass-through entity (PTE) that is a client employer of the PEO may be considered business income, and therefore eligible for the business income tax deduction and 3% tax rate. Makes this provision effective for taxable years beginning on or after January 1, 2017. (Currently, wages and guaranteed payments paid to PTE investors are considered business income if the investor owns at least 20% interest in the PTE, but the payments must be made by the PTE.) **Fiscal effect: Revenue loss, possibly minimal, to GRF, Local Government Fund, and Public Library Fund.**	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD3 Suspension of inflation indexing of income tax brackets and exemptions

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***5747.02, 5747.025***	**R.C.** ***5747.02, 5747.025***	**R.C.** ***5747.02, 5747.025***	**R.C.** ***5747.02, 5747.025***
Suspends annual inflation indexing in tax years 2017 and 2018 of (1) the income ranges for the personal income tax brackets and (2) the amounts claimed per exemption.	Same as the Executive but does not suspend inflation indexing of amounts claimed per exemption.	Same as the House.	Same as the House but updates the income tax brackets for individual nonbusiness income and estates and trusts by incorporating inflation adjustments that have been made through 2016 under existing law. Continues annual inflation indexing for tax years 2017 and 2018 applicable to (1) the income ranges for the personal income tax brackets and (2) the amounts claimed per exemption.
Fiscal effect: Increases personal income tax revenue by $46 million in FY 2018 and $121 million in FY 2019. Increases revenue to the Local Government Fund (Fund 7069) and the Public Library Fund (Fund 7065) by a total of $2 million in FY 2018 and $4 million in FY 2019. Increases revenue retained by the GRF by $44 million and $117 million in these years. LSC assumes that this provision of the bill will be applied by retaining the increases in personal exemption amounts that resulted from inflation indexing in 2016.	**Fiscal effect: Same as the Executive but increases personal income tax revenue by $31 million in FY 2018 and $89 million in FY 2019.**	**Fiscal effect: Same as the House.**	**Fiscal effect: Amendment largely codifies policies contained in baseline income tax law.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD49 Reduction of income tax rates and number of brackets

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***5747.02***	**R.C.** ***5747.02***	**R.C.** ***5747.02***	**R.C.** ***5747.02***
Reduces the number of income tax brackets for individual nonbusiness income, trusts, and estates from nine to five. Reduces income tax rates applicable to such income in most income ranges for taxable year 2017. Increases marginal tax rates in taxable year 2017 for income ranges (before inflation indexing changes) of $0 to $5,000, and of $25,000 to $40,000. Consolidates the lowest two income brackets, applicable to income from $0 to $10,000, and sets the marginal tax rate at 0.500%. Leaves the top two brackets, applicable to income of $100,000 to $200,000 and to income over $200,000, respectively, and applies marginal tax rates of 4.250% and 4.750%. Reduces income tax rates applicable to such income in all income ranges for taxable years beginning in 2018 and thereafter, lowering the lowest marginal rate to 0.456% and the top two marginal rates to 3.874% and 4.330%. (The rate on business income of individuals is unchanged at 3%.)	Replaces the Executive proposed reduction in nonbusiness income tax rates and reduction in the number of brackets with elimination of the bottom two income tax brackets ($0-$5,000 and $5,000-$10,000). Specifies that taxpayers with Ohio adjusted gross income less exemptions and less taxable business income of $10,000 or less will owe no tax.	Same as the House.	Same as the House, but specifies that taxpayers with Ohio adjusted gross income less exemptions and less taxable business income of $10,500 or less will owe no tax. Requires the Tax Commissioner to annually adjust this value for inflation.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: Due to the tax bracket consolidation, the percentage change in the tax rates compared to the rates in effect for 2016 depends on the taxpayer's income. Reduces tax liabilities by an estimated $908 million in FY 2018 and $1,610 million in FY 2019. Reduces revenue to the Local Government Fund (Fund 7069) by an estimated $15 million and $27 million, respectively, in these years. Reduces revenue to the Public Library Fund (Fund 7065) by the same amounts. Reduces revenue to the GRF by an estimated $877 million in FY 2018 and $1,557 million in FY 2019.	**Fiscal effect: Revenue gain or loss, likely minimal. Effectively retains the current tax rates and structure for taxpayers with Ohio taxable income over $10,000, by specifying in statute the amount of tax before credits that these taxpayers owe on the first $10,000 in income. Taxpayers with incomes below $10,000 currently pay no tax due to the low income credit.**	**Fiscal effect: Same as the House.**	**Fiscal effect: Revenue loss of approximately $3 million per year, depending on the count of tax returns with income between $10,000 and $10,500. Taxpayers within this narrow income band would save $78 per return in TY 2017 and $77 per return in TY 2018. Same fiscal effect as referenced in TAXCD23.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD21 Personal income tax exemption increase

R.C. ***5747.025***

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Increases the personal exemption amount beginning in tax year (TY) 2017 for those taxpayers with Ohio adjusted gross income (OAGI) at or below $80,000. Delineates the personal exemption amount increase at an OAGI of $40,000. Specifies that those with OAGI at or below $40,000 may claim $3,000 for each personal exemption, which is higher than the comparable amount in TY 2016, $2,250. Specifies that those with OAGI above $40,000 but lower than $80,001 may claim $2,500 for each personal exemption, which is higher than the comparable amount in TY 2016, $2,000. Sets the TY 2017 personal exemption amount for those with OAGI above $80,000 equal to $1,750, which is identical to the comparable amount in TY 2016. **Fiscal effect: Decreases personal income tax revenue by $69.4 million in FY 2018 and $71.1 million in FY 2019. Decreases revenue to the Local Government Fund and the Public Library Fund by a total of $2.3 million in FY 2018 and $2.4 million in FY 2019. Decreases revenue retained by the GRF by $67.1 million and $68.8 million in these years.**	No provision.	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD23 Low income tax credit

R.C. ***5747.056***	**R.C.** ***5747.056 (Repealed)***	**R.C.** ***5747.056 (Repealed)***	**R.C.** ***5747.056 (Repealed)***
Extends eligibility for the income tax credit for low-income taxpayers to all individuals whose taxable income is $15,000 or less rather than the existing threshold of $10,000 or less. Clarifies that the low income tax credit is available to individuals and married couples filing joint returns.	Replaces the Executive provision with a provision that repeals the credit.	Same as the House.	Same as the House, but repeals the low income credit with a substitute provision specifying that taxpayers with Ohio adjusted gross income less exemptions and less taxable business income of $10,500 or less will owe no tax. Requires the Tax Commissioner to annually adjust this value for inflation.
Fiscal effect: Decreases personal income tax revenue by $22.1 million in FY 2018 and $21.4 million in FY 2019. Decreases revenue to the Local Government Fund and the Public Library Fund by a total of $0.7 million in FY 2018 and $0.7 million in FY 2019. Decreases revenue retained by the GRF by $21.3 million and $20.7 million in these years.	**Fiscal effect: Would lead to a revenue gain of about $3 million, but the elimination of the bottom two tax brackets described in TAXCD49 effectively eliminate any such gain.**	**Fiscal effect: Same as the House.**	**Fiscal effect: Revenue loss of approximately $3 million per year, depending on the count of tax returns with income between $10,000 and $10,500. Taxpayers within this narrow income band would save $78 per return in TY 2017 and $77 per return in TY 2018. Same fiscal effect as referenced in TAXCD49.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD12 Repeal political contribution income tax credit			
R.C. ***5747.29 (repealed), 5747.98, and Section 803.200***			
Repeals the income tax credit for monetary contributions to campaign committees of candidates for statewide elected offices and seats in the General Assembly or the state board of education.	No provision.	No provision.	No provision.
Fiscal effect: The credit amount is up to $50 per year or $100 for joint filers. According to data from the Tax Expenditure report, this repeal will increase personal income tax revenues by about $3.3 million in FY 2018 and $3.6 million in FY 2019. Increases allocations from the GRF to the Local Government Fund (LGF) and the Public Library Fund (PLF). Under existing law, in each month, each fund receives 1.66% of total GRF tax revenue.			

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD105 College or disability savings tax deduction increase			
		R.C. ***5747.70, Sections 757.130, 803.360***	**R.C.** ***5747.70, Section 757.130***
No provision.	No provision.	Increases the maximum income tax deduction for contributions to a federally tax-advantaged college savings plan or disability expense savings account to $4,000 (from $2,000) annually for each beneficiary. Creates the Joint Committee on Ohio College Affordability to study and develop strategies to reduce the cost of attending colleges and universities in Ohio.	Same as the Senate, but delays the effective date to taxable years beginning in 2018 or thereafter.
		Fiscal effect: Decreases personal income tax revenue by $6.9 million per year beginning in FY 2018, of which the GRF share of this loss is $6.7 million per year. The remaining share of this annual revenue loss, $0.2 million, would decrease receipts credited to the Local Government Fund (Fund 7069) and the Public Library Fund (Fund 7065) beginning in FY 2018.	**Fiscal effect: Same as the Senate, but delays the annual revenue losses from FY 2018 to FY 2019 and years thereafter.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD11 Elimination of fee for administration of income tax refund contribution check-offs

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***5747.113***	**R.C.** ***5747.113***	**R.C.** ***5747.113***	**R.C.** ***5747.113***
Eliminates a fee taken from each of the funds (currently six) that receive contributions from income tax refund contribution check-offs on the personal income tax form. (Taxpayers may contribute all or part of their refunds to one or more of the six funds.)	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: The fee is used to pay the Department of Taxation's costs to administer the check-off system and is capped at 2.5% of total fund contributions. Revenue to the Income Tax Contribution Fund (Fund 4370) was $18,845 in FY 2016, down from $34,695 in FY 2015 and $30,105 in FY 2014. The fund revenues that would be eliminated by this provision of the budget bill would likely be in the range encompassed by these amounts. The balance in this fund at the end of FY 2016, $110,268, plus revenues in FY 2017, estimated at $30,000, are more than sufficient to cover the annual appropriations of $38,800 for each of FY 2017 through FY 2019.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

__Sales and Use Taxes__

TAXCD106 **VETOED Sales tax: remittance by motor vehicle dealers**

		R.C. ***4505.06, 5739.029, 5739.122, 5739.13, and 5741.12***	R.C. ***4505.06, 5739.029, 5739.122, 5739.13, and 5741.12***
No provision.	No provision.	[***VETOED: Beginning January 1, 2018, allows new and used motor vehicle dealers licensed in Ohio to remit the sales and use tax collected on vehicle sales directly to the state on the dealer's monthly sales or use tax return. Requires dealers that do not remit the tax with their returns to remit the tax due to the Clerk of the Court of Common Pleas (under current law, such dealers are required to remit the tax to the Clerk along with the application for a certificate of title for the vehicle).***]	Same as the Senate, but [***VETOED: makes the following changes: (1) applies the provision only to dealers with annual vehicle sales of $20 million or more per vendor license; (2) stipulates that the direct payment remission procedure applies to motor vehicle sales occurring on or after July 1, 2018; (3) requires dealers to notify the Tax Commissioner before making an election to directly remit sales and use tax and stipulates that such election is binding for a period of one year; (4) requires dealers that make the election to submit monthly reports to the Commissioner; and (5) allows the Commissioner to revoke an election made by a dealer if the dealer fails to timely remit the tax due or comply with reporting requirements.***]
No provision.	No provision.	[***VETOED: Requires the Director of Budget and Management to remit the Clerk's poundage fee to the appropriate county Certificate of Title Administration Fund upon collecting the tax. (Under continuing law, the poundage fee equals 1.01% of the tax collected and is to be used to defray the expenses of processing titles	Same as the Senate, except [***VETOED: requires the Tax Commissioner to determine monthly the poundage fees that would have been due under the current system of tax collection from electing dealers and to certify the amounts determined to the Director of Budget and Management. Establishes the Poundage Fee Compensation Fund (Fund

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		for automobiles and other titled vehicles and, in the case of a surplus, to support the county general fund.)***]	5UD0) to receive transfers from the GRF of certified amounts and to distribute them through Fund 5UD0 appropriation item 110648 to the appropriate clerks of the court of common pleas. Requires each clerk to deposit the amount received in the county's certificate of title administration fund.***]
		Fiscal effect: None, but potentially changes the timing of remittance of auto sales and use taxes.	**Fiscal effect: Same as the Senate, but poundage fees ultimately due to the clerks of the courts of common pleas across the state will first be remitted to the GRF, then to the Poundage Fee Compensation Fund, and then to the clerks. Required transfers from the GRF would be revenue neutral, since the revenue being transferred out would be new revenue to the GRF under the modified tax collection procedures.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD33 Direct mail sourcing for sales tax purposes			
R.C. ***5739.01, 5739.033***	**R.C.** ***5739.01, 5739.033***	**R.C.** ***5739.01, 5739.033***	**R.C.** ***5739.01, 5739.033***
Modifies rules for situsing sales and use tax for direct mail to conform with the Streamlined Sales and Use Tax Agreement (SSUTA) and current practice. Distinguishes between direct mail used for advertising purposes and all other forms of direct mail and applies separate situsing rules for each type. (In general, direct mail is printed material mass mailed by one party -- the "vendor" -- to predetermined recipients on behalf of another party -- the "consumer").	Same as the Executive.	Same as the Executive.	Same as the Executive.
Requires that advertising direct mail continues to be sitused as under current law, but other direct mail is sitused to the location of the direct mail's consumer (who is no longer permitted to furnish delivery information that would require situsing to delivery locations).	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD34 Sales tax base expansion			
R.C. ***5739.01, 5739.02***			
Imposes, beginning October 1, 2017, the sales and use tax on the following services: cosmetic surgery and similar non-medically necessary procedures; lobbying by state- or federally-registered lobbyists; repossession; cable service; landscape design; interior design and decorating; travel agent services. Specifies that transactions between members of an affiliated group for the services, excluding cosmetic surgery, would not be made taxable. (An "affiliated group," for this purpose is defined to be two or more persons related such that one person owns or controls the business operation of another member of the group.)	No provision.	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: According to the Executive, the base expansion would increase sales tax revenue by $135.9 million in FY 2018 and $205.8 million in FY 2019. Under permanent law, the GRF would receive 96.68% of these amounts, or $131.3 million and $199.0 million, respectively. The rest would be transferred in equal shares to the Local Government Fund (LGF) and the Public Library Fund (PLF). The PLF and the LGF would each experience increases of nearly $2.3 million in FY 2018 and $3.4 million in FY 2019. This provision may also increase revenue from permissive county and transit authority sales taxes by up to $35 million in FY 2018 and $53 million in FY 2019.			

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD65 **VETOED Sales tax on electronic services**			
	R.C. ***5739.01, Section 803.260***	**R.C.** ***5739.01, Section 803.260***	**R.C.** ***5739.01, Section 803.260***
No provision.	[***VETOED: Specifies that sales of automatic data processing (ADP), computer services (CS), electronic information services (EIS), and electronic publishing services are not taxable under the sales tax, when such services are provided primarily for the delivery, receipt, or use of another, nontaxable service. (Current law states that ADP, CS, and EIS are not taxable when they are "incidental or supplemental" to another, nontaxable service).***]	Same as the House.	Same as the House.
No provision.	[***VETOED: States that this provision applies retrospectively to all cases pending or transactions made on or after December 21, 2007 (Sub. H.B. 157 of the 127th G.A.).***]	Same as the House.	Same as the House.
	Fiscal effect: Decreases state and local sales and use tax revenue by an uncertain amount each fiscal year. Additional revenue losses from potential sales tax refunds due to the retroactive application of this provision to all cases pending or transactions made on or after December 21, 2007. The revenue loss from these refunds is unknown, but could be significant.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD66 **VETOED Sales tax exemption for prescription optical aids**			
	R.C. ***5739.01, 5739.02; Section 803.140***	**R.C.** ***5739.01, 5739.02; Section 803.140***	**R.C.** ***5739.01, 5739.02; Section 803.140***
No provision.	[***VETOED: Exempts prescription optical aids (e.g., eyeglasses and contact lenses) and their components from sales and use tax beginning July 1, 2019 (fiscal year 2020).***]	Same as the House.	Same as the House, except [***VETOED: (1) limits the exemption to the first $650 of the price of prescription optical aids, and (2) removes reference to the starting date of July 1, 2019.***]
	Fiscal effect: No fiscal effect in fiscal years 2018 and 2019. Potential yearly GRF revenue loss of $22.4 million starting in FY 2020; reduced annual distributions to the LGF and PLF of about $0.8 million. Annual decrease of $6.0 million in permissive county and transit authorities sales taxes.	**Fiscal effect: Same as the House.**	**Fiscal effect: Marginally reduces the fiscal loss when compared to the House-Passed version of the bill, however, the annual fiscal loss of this provision would apply starting in FY 2018 and not FY 2020.**
TAXCD28 Sales and use tax rate increase			
R.C. ***5739.02, 5739.10 and 5741.02***			
Increases the state sales and use tax rate from 5.75% to 6.25% beginning October 1, 2017.	No provision.	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: Increases revenue from the sales and use tax by $559 million in FY 2018 and $865 million in FY 2019 under the existing tax base. Under permanent law, the GRF would receive 96.68% of these amounts, or $541 million and $836 million, respectively. The remaining amounts would be transferred in equal shares to the Local Government Fund (LGF) and the Public Library Fund (PLF). The PLF and the LGF would each experience increases of about $9.5 million in FY 2018 and $14.5 million in FY 2019. This provision also potentially reduces revenue from permissive county and transit authority sales taxes by up to $11 million and $12 million, respectively, in FY 2018 and FY 2019.			

TAXCD67 Sales tax exemption for amusement device transactions

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***5739.02, 812.20***	**R.C.** ***5739.02, 812.20***	**R.C.** ***5739.02, 812.20***
No provision.	Exempts from sales and use tax purchases of digital multimedia, e.g., music and audio-visual works, from an amusement or entertainment device that accepts direct payments, e.g., a digital jukebox or arcade game. Applies to such transactions beginning October 1, 2017.	Same as the House, except limits the exemption to digital music purchased from and played by a single-play commercial music machine (jukebox).	Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	Fiscal effect: Uncertain decrease in revenue from the sales and use tax. Sales tax revenue is deposited in the GRF.	**Fiscal effect: Narrows the revenue loss when compared to the House-passed provision.**	**Fiscal effect: Same as the Senate.**
TAXCD89 Local sales and use taxes: tax rate increments			
	R.C. ***5739.021, 5739.023, 5739.026***	**R.C.** ***5739.021, 5739.023, 5739.026 and Section 757.100***	**R.C.** ***5739.021, 5739.023, 5739.026 and Section 757.100***
No provision.	Allows counties and transit authorities to increase their local sales and use tax levies in increments of 0.05%, rather than 0.25%.	Same as the House, but allows incremental adjustment by multiples of 0.1%, rather than 0.05%, and allows such incremental adjustments beginning July 2018.	Same as the Senate.
	Fiscal effect: None.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the Senate.**
TAXCD27 Elimination of sales tax brackets			
R.C. ***5739.025***	**R.C.** ***5739.025***	**R.C.** ***5739.025***	**R.C.** ***5739.025***
Removes obsolete sales and use tax brackets (existing law prescribes the computation of sales and use taxes without the use of the brackets).	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD60 Combined sales and use tax returns			
	R.C. ***5739.12***		
No provision.	Requires the Tax Commissioner to prescribe a single return on which both sales tax and use tax may be reported by retailers that must remit both. (The Commissioner currently requires that retailers submit separate sales tax and use tax returns through the Ohio Business Gateway) .	No provision.	No provision.
	Fiscal effect: None		
TAXCD29 Sales and use tax vendor licenses			
R.C. ***5739.18***	**R.C.** ***5739.18***	**R.C.** ***5739.18***	**R.C.** ***5739.18***
Eliminates the requirement that county auditors submit to the Tax Commissioner a list of vendor's licenses issued and requires county auditors to use a system provided and maintained by the Tax Commissioner to issue sales tax licenses.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Requires the Tax Department to make public an electronic list containing the name, account number, and business address of holders of vendor's licenses, direct pay permits, and sellers use tax accounts.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD13 Sales tax vendor's license suspension			
R.C. ***5739.30***	**R.C.** ***5739.30***	**R.C.** ***5739.30***	**R.C.** ***5739.30***
Disallows reinstatement of a sales tax vendor's license that has been suspended for the vendor's repeated failure to remit sales taxes if the vendor has delinquent employer income tax withholding filing or payment obligations. (Currently, reinstatement of the vendor's license is allowed if the vendor files and pays the sales tax delinquency regardless of whether the licensee is current on employer withholding obligations).	Same as the Executive.	Same as the Executive.	Same as the Executive.
Authorizes the Commissioner to suspend the vendor's license of any vendor that has repeatedly failed to file or pay employer income tax withholdings.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: Minimal.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD61 Use tax collections by certain out-of-state retailers			
	R.C. ***5741.01, 5741.17; Section 803.150***		**R.C.** ***5741.01, Section 803.150***
No provision.	Requires, beginning January 1, 2018, an out-of-state seller with annual Ohio sales in excess of $100,000 or 200 or more Ohio transactions to collect and remit use tax, regardless of whether or not those sellers have a physical presence or a substantial nexus with Ohio.	No provision.	Same as the House, except applies for annual sales of at least $500,000 and if the seller either uses in-state computer software to make Ohio sales or provides or enters into an agreement with a third party to provide content distribution networks in Ohio to accelerate or enhance delivery of the seller's website to Ohio consumers.
	Fiscal effect: Uncertain increase in use tax revenues. Sales and use tax revenue is deposited in the GRF.		**Fiscal effect: Same as the House.**
TAXCD102 Sales tax holiday			
		Section: ***757.120***	**Section:** ***757.120***
No provision.	No provision.	Provides a three-day sales tax "holiday" in August 2018 during which sales of clothing, school supplies, and instructional materials within certain price ranges are exempt from sales and use taxes.	Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		Fiscal effect: Decreases state sales and use tax revenues by $15.2 million in FY 2019, which would be shared by the GRF (14.7 million) and the LGF and PLF ($0.5 million). The revenue loss to counties and transit authorities would be $3.7 million.	**Fiscal effect: Same as the Senate.**

Commercial Activity Tax

TAXCD31 CAT interest income exclusion

R.C. ***5751.01***

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Eliminates the CAT exclusion of interest income earned by taxpayers engaged in the business of lending money so that interest on loans made in the normal course of business by such taxpayers is included in taxable gross receipts.	No provision.	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: According to the Executive budget, this provision increases revenue from the CAT by $2.8 million in FY 2018 and $3.9 million in FY 2019. Under the proposed distribution of CAT revenue in the executive budget [see TAXCD35], the GRF would receive an additional $2.4 million and $3.3 million, respectively, in FY 2018 and FY 2019. The School District Tangible Property Tax Replacement Fund (Fund 7047) would receive $0.4 million and $0.5 million; and the Local Government Tangible Property Tax Replacement Fund (Fund 7081) would receive about $0.1 million in each year of the biennium.			

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD32 CAT exclusion for qualified distribution center receipts

R.C. ***5751.01***

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Revises the computation of a qualified distribution center's (QDC) "Ohio delivery percentage" such that at least 10% of the receipts derived by a supplier from property shipped to the QDC are included in the supplier's taxable gross receipts for CAT purposes. (Continuing law excludes a percentage of receipts suppliers of a QDC derive from property they ship to the QDC. A QDC includes a warehouse, refining facility, or other similar facility in Ohio that has obtained a certificate from the Tax Commissioner indicating that the facility's suppliers qualify for the exemption).	No provision.	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: The Executive budget estimates this provision will increase CAT receipts by $5.1 million in FY 2018 and $21.2 million in FY 2019. Under the proposed distribution of CAT revenue in the executive budget [see TAXCD35], the GRF would receive an additional $4.3 million and $18.0 million, respectively, in FY 2018 and FY 2019. The School District Tangible Property Tax Replacement Fund (Fund 7047) would receive $0.7 million and $2.8 million; and the Local Government Tangible Property Tax Replacement Fund (Fund 7081) would receive about $0.1 million in FY 2018 and $0.4 million in FY 2019.			

TAXCD35 CAT revenue allocation changes

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***5751.02***	**R.C.** ***5751.02***	**R.C.** ***5751.02***	**R.C.** ***5751.02***
Increases the share of CAT revenue credited to the GRF from 75% to 85% beginning July 1, 2017, and decreases the shares allocated to reimburse school districts and other local taxing units for their loss of tangible personal property taxes, from 20% to 13% for school districts and from 5% to 2% for other taxing units.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: None. While the proposed allocation change increases the amount of CAT receipts directly credited to the GRF by $171.4 million in FY 2018 and $176.1 million in FY 2019, it reduces "excess" CAT receipts that are transferred back to the GRF. Under current law, CAT receipts deposited into Fund 7081 and Fund 7047 are used to make reimbursement payments to school districts and other local taxing units, respectively, for the phase-out of property taxes on general business tangible personal property. Any "excess" receipts that are not needed for making such payments are transferred back to the GRF.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

TAXCD62 CAT administrative expense earmark

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***5751.02, Sections 409.10 and 812.20***	**R.C.** ***5751.02, Sections 409.10 and 812.20***	**R.C.** ***5751.02, Sections 409.10 and 812.20***
No provision.	Reduces the percentage of commercial activity tax revenue credited to the Revenue Enhancement Fund (Fund 2280) from 0.85% to 0.75% beginning July 1, 2017.	Same as the House.	Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	Fiscal effect: Reduces the Department of Taxation's administrative share and increases the GRF share of CAT revenue by about $1.7 million in each of FY 2018 and FY 2019.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

TAXCD91 Historic rehabilitation credit against the CAT

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	Section: ***757.70***	**Section:** ***757.70***	**Section:** ***757.70***
No provision.	Extends, to July 1, 2019, a temporary provision authorizing owners of an historic rehabilitation tax credit certificate to claim the credit against the CAT if the owner cannot claim the credit against another tax. (The current provision, enacted in Am. Sub. H.B. 64 of the 131st General Assembly, authorizes such certificate owners to claim the credit against the CAT only for tax periods ending between July 1, 2015, and June 30, 2017. A similar provision was in effect between July 2013 and June 2015. Otherwise, the credit may be applied only against the income tax, financial institutions tax, and the insurance company franchise taxes.)	Same as the House.	Same as the House.
	Fiscal effect: GRF revenue loss, potentially in the millions.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

Cigarette Taxes

TAXCD22 Cigarette tax increase

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***5743.02, 5743.32, Sections 757.10 and 803.180***			
Increases the rate of the cigarette excise tax from the current $1.60 per pack to $2.25 per pack beginning July 1, 2017. Applies the rate increase to cigarettes and tax stamps in dealers' inventories on July 1, 2017.	No provision.	No provision.	No provision.
Fiscal effect: According to the Executive estimate, the tax increase will raise $212.9 million in FY 2018 and $197.9 million in FY 2019. Revenue from the cigarette tax is deposited in the GRF.			

TAXCD30 Frequency of cigarette tax dealer returns

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***5743.03, 5743.081***	**R.C.** ***5743.03, 5743.081***	**R.C.** ***5743.03, 5743.081***	**R.C.** ***5743.03, 5743.081***
Increases from semiannually to monthly the frequency of excise tax filing and payment for wholesale cigarette dealers. Provides that the monthly filing and payment will be due on the last day of the month covered by the filing.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: The purpose of the filing is to reconcile the taxes due on cigarettes in a dealer's inventory with the taxes already paid through the purchase of tax stamps. If the tax on some cigarettes have not yet been paid by a stamp, the dealer must report the discrepancy and pay the tax deficiency. This provision has the potential for accelerating the receipt of tax payments.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

TAXCD25 Tax stamp discount computation

R.C. ***5743.05, Section 812.10***

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Changes the discount given to cigarette dealers in consideration for affixing tax stamps from 1.8% of face value to 0.1125¢ per cigarette (2.25¢ per pack). Applies this change to cigarette tax stamps sold beginning July 1, 2017. **Fiscal effect: No fiscal effect at current tax rates. However, the current discount, 1.8% of face value, is equivalent to 1.28% at the proposed increased tax rate [see TAXCD22]. The Executive budget estimates this provision, if the tax rate increase were enacted, would increase GRF revenue by $7.9 million in FY 2018 and $8.5 million in FY 2019.**	No provision.	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD43 Excise tax changes on other tobacco products

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***5743.51, 5743.01, 5743.62, 5743.63, Section 803.160***		**R.C.** ***5743.51, 5743.01, 5743.62, 5743.63, Section 803.370***	**R.C.** ***5743.51, 5743.01, 5743.62, 5743.63, Section 803.370***
(1) Increases the rate of the excise tax levied on tobacco products other than cigarettes (OTP) from 17% to 69% of wholesale price.	(1) No provision.	(1) No provision.	(1) No provision.
(2) Limits the maximum tax that may be imposed on the newly defined "specialty cigars" to $2 per cigar. Eliminates the current OTP tax category of "little cigars" (which are defined differently than specialty cigars and are taxed at the rate of 37% of wholesale price). Defines a specialty cigar as a roll of tobacco with (a) a binder and wrapper consisting entirely of leaf tobacco, (b) no tip or filter or mouthpiece that is not made of tobacco, and (c) a weight of at least six pounds per 1,000 rolls.	(2) No provision.	(2) Replaces the Executive provision with a maximum tax that may be imposed on the newly defined "premium cigar" equal to $0.50 per cigar. Defines a premium cigar as a roll of tobacco with (a) a binder and wrapper consisting entirely of leaf tobacco, (b) no tip or filter or mouthpiece that is not made of tobacco, and (c) a weight of at least six pounds per 1,000 rolls. Requires the Tax Commissioner to annually increase the $0.50 rate at the same rate as an increase in the Consumer Price Index.	(2) Same as the Senate.
(3) Specifies the tax increase and the cigar definition revision used in calculating the tax is effective beginning October 1, 2017.	(3) No provision.	(3) Replaces the Executive provision with one specifying that the cigar definition revision used in calculating the tax is effective beginning July 1, 2017.	(3) Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: According to the Executive estimate, the rate increase and modification to the cigar tax base will raise a combined $83.6 million in FY 2018 and $125.4 million in FY 2019.		**Fiscal effect: Reduces revenues from tax on other tobacco products by $1.4 million in FY 2018 and $1.5 million in FY 2018. Under current law, the tax rate on such cigars is 17% of the wholesale price of the cigar, and tax receipts are deposited in the GRF.**	**Fiscal effect: Same as the Senate.**

TAXCD51 Vapor products tax

R.C. ***5743.51, 5743.01, 5743.025, 5743.14, 5743.20, 5743.41, 5743.44, 5743.52 - 5743.55, 5743.59 - 5743.63, Sections 757.30, 803.170***

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Levies a tax on the sale or use of nicotine vapor products beginning January 1, 2018. Levies the tax at a tax rate of 69% to be paid by distributors on the basis of the invoice price of the product excluding discounts.	No provision.	No provision.	No provision.
Specifies that the taxable price of gratis or free tobacco or vapor products is the greater of the wholesale price computed for a transaction involving the same product in the preceding 30 days, or the manufacturer's list price for the product.	No provision.	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: According to the Executive estimate, the vapor products tax will raise $4.8 million in FY 2018 and $9.6 million in FY 2019. Of these amounts, 1.66% would be transferred to each of the Local Government Fund and the Public Library Fund, with the balance retained by the GRF ($4.6 million in FY 2018 and $9.3 million in FY 2019).			

TAXCD24 Discount elimination for timely payment of other tobacco products tax

R.C. ***5743.52, 5743.62, Section 803.190***

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Eliminates the 2.5% discount to which a seller is entitled for timely remitting excise taxes for tobacco products other than cigarettes. Specifies the discount will be eliminated beginning July 1, 2017.	No provision.	No provision.	No provision.
Fiscal effect: According to the Executive estimate, eliminating the discount will increase cigarette tax receipts by $3.2 million in FY 2018 and $4.9 million in FY 2019, at the proposed OTP rate in the executive budget, increasing GRF revenue by $3.1 million in FY 2018 and $4.7 million in FY 2019. The balance of the revenue gain would be split between the Local Government Fund and the Public Library Fund.			

Executive	As Passed by the House	As Passed by the Senate	As Enacted

Kilowatt-hour and Natural Gas Consumption Taxes

TAXCD76 Kilowatt-Hour tax: exempt electricity used in chlor-alkali manufacturing processes

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***5727.80, 5727.81***	**R.C.** ***5727.80, 5727.81***	**R.C.** ***5727.80, 5727.81***
No provision.	Exempts from kilowatt-hour taxation any use of electricity by a qualified end user in a chlor-alkali manufacturing process unless the electricity is distributed by a municipal or rural cooperative electric company. Defines a "chlor-alkali manufacturing process" as "a process that uses electricity to produce chlorine and other chemicals through the electrolysis of a salt solution." (Current law exempts electricity used in a "qualifying manufacturing process," but only if the qualified end user uses at least three million kilowatt-hours of electricity in the process per day, though there is no restriction on who distributes the electricity. A "qualifying manufacturing process" is "an electrochemical reaction in which electrons from direct current electricity remain a part of the product being manufactured.")	Same as the House, but extends the exemption to end users that receive electricity from a municipal or rural cooperative electric company. Specifies that if the electricity is received from a municipal electric company, the end user must first obtain the consent of the legislative authority of the municipal corporation that owns or operates the utility.	Same as the Senate.
	Fiscal effect: Reduces revenue from the kilowatt-hour tax by approximately $0.5 million per year, according to the Department of Taxation. Revenue from the kilowatt-hour tax is distributed to the GRF.	**Fiscal effect: Same as the House, but may reduce kilowatt hour tax revenue further.**	**Fiscal effect: Same as the Senate.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

Property Taxes and Transfer Fees

TAXCD44 Not-for-profit cemetery property tax exemption

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***1721.01, 759.24 (Repealed), 1721.10, 5709.17***	**R.C.** ***1721.01, 759.24 (Repealed), 1721.10, 5709.17***	**R.C.** ***1721.01, 759.24 (Repealed), 1721.10, 5709.17***	**R.C.** ***1721.01, 759.24 (Repealed), 1721.10, 5709.17***
Eliminates redundant language in the Revised Code that exempts cemetery grounds "with no view to a profit" from property taxation while retaining a section of continuing law, R.C. 5709.14, that broadly exempts all not-for-profit cemetery grounds from taxation.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: None	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

TAXCD48 Property tax base reductions and school funding recomputations

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***3317.021, 3316.20, 3317.01, 3317.025, Repealed: 3317.026, 3317.027***	**R.C.** ***3317.021, 3316.20, 3317.01, 3317.025, Repealed: 3317.026, 3317.027***	**R.C.** ***3317.021, 3316.20, 3317.01, 3317.025, Repealed: 3317.026, 3317.027***	**R.C.** ***3317.021, 3316.20, 3317.01, 3317.025, 3317.028, Repealed: 3317.026, 3317.027***
Repeals two provisions enabling school districts to have their state funding recomputed to reflect reductions in the district's property tax base that become known after the funding initially was computed. Retains a recomputation for changes in public utility tangible personal property of 5% or more.	Same as the Executive.	Same as the Executive.	Same as the Executive, but also modifies provisions in R.C. 3317.028 regarding recomputation for changes in public utility tangible personal property of 5% or more as follows:

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	No provision.	No provision.	(1) Requires the Ohio Department of Education (ODE) to recompute the state education aid of each city, local, and exempted village school district for which the taxable value of all utility tangible personal property subject to taxation in the preceding tax year was at least 10% less than or greater than the taxable vlue of such property during the second preceding tax year (rather than 5% as under current law), as certified to ODE by the Tax Commissioner on or before May 15 of each calendar year.
No provision.	No provision.	No provision.	(2) Specifies that, in performing this recomputation, ODE must (a) replace the "three-year average valuations" used in the school funding formula with the "total taxable value for the district in the preceding tax year" and (b) not apply any funding limitations enacted by the General Assembly. (Under current law, ODE adjusts the three-year average valuation by decreasing or increasing the total taxable value for one tax year, recomputing the three-year average valuation, and using that recomputed three-year average valuation for purposes of the recomputation.)
No provision.	No provision.	No provision.	(3) Requires ODE to pay to or deduct from each district for which a recomputation is performed under this provision the lesser of (a) the difference between the district's state education aid prior to the recomputation and the district's recomputed state aid and (b)

Executive	As Passed by the House	As Passed by the Senate	As Enacted
			the increase or decrease in taxes charged and payable on the district's total taxable value for the preceding tax year and the second preceding tax year. (Under current law, ODE must pay to or deduct from the district an amount equal to one-half of the difference between the district's state education aid prior to the recomputation and the district's recomputed state aid.)
No provision.	No provision.	No provision.	(4) Prohibits ODE from (a) making a payment under this provision to a district that experiences an increase in the taxable value of the utility tangible personal property or (b) deducting funds from a district that experiences a decrease in the taxable value of the utility tangible personal property.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: The repealed recomputations are for property value reductions causing tax refunds of more than 3% of a district's current expense tax revenue and for property value reductions arising from property owner complaints, late current agricultural use value (CAUV) determinations, and retroactive tax exemptions. A recomputation for changes in public utility tangible personal property of 5% or more would remain in place (R.C. 3317.028). In recent years, the school funding formula uses a district's three-year average valuation in its calculations. The adjustment payments from R.C. 3317.026 and 3317.027 have not been significant.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive, but recomputations for changes of 10% rather than 5% may reduce state education aid payments to school districts. The bill earmarks $10.0 million in FY 2018 and $7.0 million in FY 2019 from GRF appropriation item 200550, Foundation Funding, in ODE's budget, to make payments associated with the R.C. 3317.028 recomputations.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD15 Extension of authority to propose property tax levies to joint county health boards			
R.C. ***3709.29, 5705.01***	**R.C.** ***3709.29, 5705.01***		
Authorizes a joint county health board to propose property tax levies directly to voters of the combined health district to pay the district's expenses. (Currently, only single-county general health districts may propose tax levies, and only through their respective boards of county commissioners. Otherwise, general health districts' local sources of tax revenue come from taxes levied by the district's constituent townships and municipal corporations.)	Same as the Executive.	No provision.	No provision.
Fiscal effect: May increase property tax revenues to joint county health districts.	**Fiscal effect: Same as the Executive.**		
TAXCD93 Homestead exemption filing deadline for mobile home owners			
	R.C. ***4503.066, Section 803.330***	**R.C.** ***4503.066, Section 803.330***	**R.C.** ***4503.066, Section 803.330***
No provision.	Extends the filing deadline by which manufactured and mobile home owners must apply for the homestead exemption by 18 months, from the first Monday in June of the year preceding the year for which the exemption is sought, to December 31 of the year for which the exemption is sought.	Same as the House.	Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	Extends the deadline by which such homeowners must report changes in circumstances that would affect the owner's exemption, from the first Monday in June to December 31.	Same as the House.	Same as the House.
No provision.	Requires that county auditors provide manufactured and mobile homeowners with the form for reporting changes in circumstances that would affect an existing homestead exemption in February, rather than January, of each year.	Same as the House.	Same as the House.
No provision.	Applies the changes beginning in the 2017 tax year.	Same as the House.	Same as the House.
	Fiscal effect: None.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD92 Contents of property tax resolutions

	R.C. ***5705.03***	**R.C.** ***5705.03***	**R.C.** ***5705.03***
No provision.	Requires property tax resolutions to include the following additional information: (1) Whether the tax is a renewal or a replacement of an existing tax with an increase or decrease (currently, the resolution must state whether the tax is a new levy or the renewal or replacement of an existing levy); (2) The term of the tax; (3) The subdivision's territory in which the tax will be voted upon and levied; (4) The date of the election; (5) The first tax year to which the tax will apply; (6) Each county in which the subdivision has territory.	Same as the House.	Same as the House.
	Fiscal effect: Generally none, though the inclusion of more complete information may help to prevent errors including those that could result in loss of tax revenue.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD108 Combined property tax levy for county criminal justice facility			
		R.C. ***5705.223, 757.80***	
No provision.	No provision.	Allows a county to levy a property tax, subject to voter approval, for both of the following purposes as a single ballot question: (1) pay debt charges for the acquisition, construction, enlargement, renovation, or maintenance of a criminal justice facility; and (2) the operating expenses associated with the facility and other criminal justice services. Permits the submission of such a tax levy question to the voters of a county at the November 2017 general election if the resolution is submitted to the county board of elections within 7 days after the act's 90-day effective date. Permits a resolution by the board of county commissioners proposing such a tax to be adopted before the act's 90-day effective date as long as the resolution otherwise conforms to the act's requirements. **Fiscal effect: Permissive revenue increase.**	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD103 Property tax exemption for nonprofit retail store			
		R.C. ***5709.12, Section 757.90***	**R.C.** ***5709.12, Section 757.90***
No provision.	No provision.	Exempts from property taxation a retail store operated by a charitable nonprofit housing organization that sells primarily donated household items. Specifies that the exemption applies to tax year 2017 and thereafter, and to exemption applications pending or on appeal when the provision takes effect.	Same as the Senate.
		Fiscal effect: Habitat for Humanity ReStores and possibly other similar establishments would be exempt from property tax, estimated at approximately $164,000 per year.	**Fiscal effect: Same as the Senate.**
TAXCD84 Enterprise zone agreement extension			
	R.C. ***5709.62, 5709.63, 5709.632***	**R.C.** ***5709.62, 5709.63, 5709.632***	**R.C.** ***5709.62, 5709.63, 5709.632***
No provision.	Extends indefinitely the authority of a county or municipal corporation to enter into an enterprise zone agreement with a business (that authority is currently set to expire on October 15, 2017).	Same as the House.	Same as the House.
		Fiscal effect: Same as the House.	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD99 Pre-1995 township TIF extension

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***5709.73, Section 803.320***		**R.C.** ***5709.73, Section 803.320***
No provision.	Requires a township to obtain the approval of affected school districts before extending the term of a tax increment financing (TIF) property tax exemption originally granted before 1995, unless the district has waived that requirement. Permits a school district to condition its approval on receiving compensation for forgone property tax revenue as a result of the extension. (Continuing law authorizes a township with a population of at least 15,000 to extend a TIF exemption originally granted before 1995 for up to 15 additional years, but current law only requires that an affected school district receive a 14-day notice before the township takes formal action to approve the extension.)	No provision.	Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	Fiscal effect: Would provide negotiating leverage to affected school districts regarding a share of revenue from payments in lieu of taxes (PILOTs) that under current law would go for purposes approved by a township. The most likely result would be to increase PILOT revenue to certain school districts and decrease revenue to the township's purposes by a corresponding amount. This provision does allow a possibility that a PILOT would not be extended at all.		**Fiscal effect: Same as the House.**

TAXCD79 Property tax exemption for certain municipal property

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***5709.101, Section 803.250***		**R.C.** ***5709.101***
No provision.	Exempts from property taxation beginning in tax year 2016 and every year thereafter a property that meets all four of the following conditions: (1) less than 75% of the rentable square footage is rented to tenants, (2) it is owned by a municipality, after being conveyed by a community improvement corporation (CIC), (3) it was conveyed to that CIC by a federal agency, and (4) the property is subject to an agreement that requires the municipal corporation to convey the property back to the CIC before the property may be developed.	No provision.	Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	Fiscal effect: If owners of eligible properties are currently paying property taxes, the exemption would reduce receipts to local authorities, shift the tax burden to other taxpayers, or some combination thereof.		**Fiscal effect: Same as the House.**

TAXCD98 Publication of values for land enrolled in current agricultural use valuation program

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***5713.33***	**R.C.** ***5713.33***	**R.C.** ***5713.33***
No provision.	Requires the Tax Commissioner to publish an annual report combining the information included in each county's agricultural land tax list. Specifies that the report must be compiled in such a manner that allows the information to be sorted by county and by school district.	Same as the House, but limits the information to be reported by the Tax Commissioner to the current agricultural use value and market value by taxing district of land on the agricultural land tax list. Specified that this information is to be made available electronically for the preceding tax year.	Same as the Senate.
	Fiscal effect: May increase Department of Taxation expenses.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

TAXCD78 Changes in current agricultural use valuation calculations

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***5715.01, 5713.31, 5713.34***	**R.C.** ***5715.01, 5713.31, 5713.34***	**R.C.** ***5715.01, 5713.31, 5713.34***
No provision.	Prescribes in statute factors that must be considered in computing the current agricultural use value (CAUV) of agricultural land for property tax purposes.	Same as the House.	Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	Requires the formula used to compute CAUV values to employ a capitalization rate and requires (1) the equity yield rate in the capitalization rate formula to equal the greater of the 25-year average of the total rate of return on farm equity published by the United States Department of Agriculture or another published source, or the loan interest rate; and (2) a holding period of 25 years for calculating equity build-up and land value appreciation in the formula. (The capitalization rate is used to calculate a valuation from an annual profit for an average Ohio farm, considering only agricultural factors.)	Same as the House except (1) removes the reference to another published source, and (2) removes the specification of a 25-year holding period.	Same as the House.
No provision.	Places a ceiling on the taxable value of CAUV land used for conservation purposes by requiring the land to be valued as though it included the least productive type of soil.	Same as the House, but specifies that the ceiling does not apply to land planted in cover crops.	Same as the House.
No provision.	Phases in the amendment's changes over two reassessment or update cycles. Specifies that during the first three-year cycle in each county (beginning with tax year 2017), the tax value of CAUV land will include one-half of the difference between its value under the new versus the old formula.	Same as the House but replaces the six-year phase-in period with a three-year phase-in period, over one reassessment or update cycle starting in tax year 2017.	Same as the House.
No provision.	No provision.	Prohibits the Tax Commissioner from using a method that takes into account equity build-up or appreciation when determining the capitalization rate used in the CAUV formula.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	Fiscal effect: Comparable factors are already in the current CAUV formula prescribed by administrative rules adopted by the Tax Commissioner. The required changes to the formula would reduce tax revenues to schools by an estimated $4 million in tax year 2017, payable in 2018, and would reduce tax revenues to other units of local government by a similar amount. Revenue losses would increase each year until tax year 2022 when they would total an estimated $14 million to each of schools and other local governments. GRF reimbursements of property tax rollbacks and the homestead exemption would increase to an estimated $1 million, as effective tax rates on residential real property subject to tax reduction factors would increase because of lower tax values on CAUV land.	Fiscal effect: Depending how the requirements of the bill are implemented, would reduce tax revenues to school districts by up to an estimated $13 million in FY 2018, rising to $21 million by FY 2020. Revenue losses to other units of local government are also estimated up to $13 million in 2018, rising to $21 million by 2020. GRF reimbursements for real property tax rollbacks and the homestead exemption would rise by up to about $2 million per year.	Fiscal effect: Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD82 Property tax: complaint procedure

	R.C. ***5715.19, Section 803.240***		
No provision.	Increases the time within which boards of revision must decide property tax complaints. Extends the time for the ten most populous counties from the current 90 days to 180 business days. Extends the time for all other counties from the current 90 days to 90 business days. (Under continuing law, a property owner and certain other interested parties may file a complaint with the county board of revision to challenge specific determinations regarding real property, usually the tax value assessed by the county auditor. The number of days a board of revision has to render a decision begin tolling on the date the complaint or, if applicable, a response, is filed.) **Fiscal effect: None.**	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD8 Change in waiver procedure for penalty for late payment of property tax			
R.C. ***5715.39, 5715.20***	**R.C.** ***5715.39, 5715.20***	**R.C.** ***5715.39, 5715.20***	**R.C.** ***5715.39, 5715.20***
Eliminates a requirement that appeals of late property tax penalty waiver decisions by a county board of revision be first appealed to the Tax Commissioner, allowing for direct appeal to the Board of Tax Appeals. Requires county auditors who do not waive a penalty to present that decision before the board of revision for review.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: May reduce Department of Taxation costs.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**
TAXCD68 Property tax appeals			
	R.C. ***5717.07***		
No provision.	Requires that, if a political subdivision or other public body appeals a decision in a property tax assessment case and the property owner prevails in the appeal, the public body must pay the property owner's attorney's fees and court costs with respect to the appeal.	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	Fiscal effect: Increases costs for those political subdivisions that lose appeals. The magnitude of the cost increase will vary depending on the incidence of unsuccessful appeals and the amount of court costs incurred by the prevailing property owner.		

Other Taxation Provisions

TAXCD17 Biennial update on business incentive tax credits

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***107.036, Section 757.40***	**R.C.** ***107.036, Section 757.40***	**R.C.** ***107.036, Section 757.40***	**R.C.** ***107.036, Section 757.40***
Requires that the main operating biennial state budget submitted by the Governor and enacted by the General Assembly is to include detailed estimates regarding the amount of business incentive tax credits authorized in each year of the biennium, the amount of credits claimed in each year of the biennium, and the amount of credits that will remain outstanding at the end of the biennium.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Defines "business incentive tax credits" to include the job creation tax credit, job retention tax credit, historic preservation tax credit, motion picture tax credit, New Markets tax credit, research and development tax credit, and small business investment tax credit (i.e., InvestOhio).	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Provides a table that lists an estimate of the specified business incentive credits that may be authorized in each fiscal year of the FY 2018-FY 2019 biennium, an estimate of the credits expected to be claimed in each fiscal year, and an estimate of the amount of credits authorized that will remain outstanding at the end of the FY 2018-FY 2019 biennium.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

TAXCD75 Counting "work-from-home" employees to comply with a job creation tax credit agreement

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***122.17, Section 803.270***	**R.C.** ***122.17, Section 803.270***	**R.C.** ***122.17, Section 803.270***
No provision.	Allows employers that apply for a job creation tax credit (JCTC) to count compensation paid to certain "work-from-home" employees for the purposes of qualifying and complying with the terms of the JCTC agreement. (Current law allows employers to receive a JCTC based on "home-based employees," but special conditions and reporting requirements apply. Home-based employees must be paid at least 131% of the federal minimum wage, and the JCTC agreement must not include any employees who work at the project location and must expire before 2019.)	Same as the House.	Same as the House.
No provision.	Specifies that "work-from-home" employees are treated the same as employees who work at the project location as long as the	Same as the House.	Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	work-from-home employees reside in Ohio and are supervised from the project location.		
No provision.	Specifies that the movement of a work-from-home employee to another residence or the migration of their work duties to the project location does not trigger a provision under continuing law that requires employers subject to a JCTC agreement to notify the impacted political subdivisions before relocating a substantial number of employment positions.	Same as the House.	Same as the House.
	Fiscal effect: Revenue loss to the GRF of less than $1 million per year. The refundable JCTC applies against the insurance taxes, the petroleum activity tax, the financial activity tax, and the individual income tax. Though JCTC for work-at-home employees has been available for several years, no firm has applied for this credit according to the Development Services Agency.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD109 **VETOED Rural and high-growth industry jobs program**			
		R.C. ***122.152, R.C. 122.15, 122.151, 122.153 through 122.156, 5725.98, 5726.98, 5729.98***	**R.C.** ***122.152, R.C. 122.15, 122.151, 122.153 through 122.156, 5725.98, 5726.98, 5729.98***
(1) No provision.	(1) No provision.	[***VETOED: (1) Authorizes a nonrefundable tax credit for insurance companies and financial institutions that invest in special purpose "rural and high-growth industry funds" that are certified by the Development Services Agency (DSA) and contribute capital to certain types of businesses with substantial operations in Ohio. Specifies that the credit equals the amount of the investor's "credit-eligible capital contribution," and is spread evenly over a four-year period beginning three years after the date of the contribution.***]	(1) Same as the Senate.
(2) No provision.	(2) No provision.	[***VETOED: (2) Limits the total amount of credits that may be awarded under the program to $60 million.***]	(2) Same as the Senate.
(3) No provision.	(3) No provision.	[***VETOED: (3) Stipulates various procedures and requirements related to the process of certifying a rural and high-growth industry fund, investment benchmarks, progress reports, credit recapture, and decertification.***]	(3) Same as the Senate.
(4) No provision.	(4) No provision.	[***VETOED: (4) Requires that 50% of a fund's investment be made in rural businesses and 50% in businesses engaged	(4) Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		in "high-growth industries" or certified by DSA as beneficial to the economic growth of the state.***]	
		Fiscal effect: May decrease financial institution and insurance tax revenue by up to $60 million beginning after the FY18-19 biennium and spread over at least four years. The revenue loss would mostly affect the GRF, and the monthly distributions of GRF tax revenue which go to the Local Government Fund (Fund 7069) and the Public Library Fund (Fund 7065), though could also affect the state Fire Marshal Fund if the credits are claimed against certain tax liabilities. If the investments do not meet certain benchmarks of job creation and retention, a fund must make remittances to DSA which would be credited to the GRF. There is a $5,000 fee to apply for authorization as a rural and high-growth industry fund, payable to the newly created Ohio Rural and High-growth Industry Jobs Fund. There is also an annual fee payable to DSA by certified funds which totals $50,000 per year across all such funds.	**Fiscal effect: Same as the Senate.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD72 Change to computer data center equipment sales tax exemption

	R.C. ***122.175***	**R.C.** ***122.175***	**R.C.** ***122.175***
No provision.	Increases from five to six, the number of years that the operator of a 2013 computer data center project has to meet the capital investment requirement associated with an existing sales and use tax exemption. (Continuing law authorizes the Tax Credit Authority to fully or partially exempt from taxation the purchase of certain computer data center equipment if the operator of the data center agrees to make a $100 million capital investment at a site in this state within a specified number of years).	Same as the House.	Same as the House.
	Fiscal effect: Potential sales tax revenue loss, probably less than $1 million per year.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD16 Estate tax annual settlements

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***319.54, 321.27, 5731.46, and 5731.49; Section 803.110***	**R.C.** ***319.54, 321.27, 5731.46, and 5731.49; Section 803.110***	**R.C.** ***319.54, 321.27, 5731.46, and 5731.49; Section 803.110***	**R.C.** ***319.54, 321.27, 5731.46, and 5731.49; Section 803.110***
Eliminates the August estate tax settlement requirement and requires county treasurers to distribute all estate tax revenue received in the preceding calendar year annually on February 25. (Currently, treasurers are required to make semiannual settlements for all received estate tax revenue on February 25, and August 20 each year).	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: None. The estate tax was repealed for deaths occurring after 2012. However, revenue is still being collected as estate settlements may be lengthy. Eighty per cent of the revenue is distributed to the municipal corporation or township where the tax originates and 20% is allocated to the state GRF.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD77 County treasurer tax collection fees

	R.C. ***321.26***	**R.C.** ***321.26***	**R.C.** ***321.26***
No provision.	Revises the schedule for the fees that are exacted from taxes collected by county treasurers by increasing the fee amounts, by establishing a minimum fee when collections are less than $5 million per semiannual settlement, by reducing the number of fee brackets, and by causing the fees to be adjusted upward if and as statewide taxes charged on real property and public utility property increase.	Same as the House.	Same as the House.
No provision.	Specifies that under the revised schedule there would be two fee brackets beginning in 2018: (1) 0.9495% on collections up to $5 million and (2) 0.1996% on collections in excess of $5 million. (The first $5 million would generate $47,475 in fees, and this amount would be set as the minimum initial fee when collections are less than $5 million. Currently there are four brackets: (1) 0.29947% on collections up to $100,000, (2) 0.9982% on $100,000 to $2.1 million, (3) 0.7986% on $2.1 million to $4.1 million, and (4) 0.1996% on collections in excess of $4.1 million; the first $5 million would generate $38,032 in fees.)	Same as the House.	Same as the House.
No provision.	Increases the $5 million threshold annually after 2018 by the same percentage (to the	Same as the House.	Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	nearest 0.1%) by which total statewide real and public utility property taxes charged increase. (Currently, there is no adjustment for increases in taxes charged.)		
	Fiscal effect: Increases county treasurers' revenues related to property tax collections. County treasurers' fees are subtracted from the tax distributions to local taxing units and credited to the county general fund. Thus, revenue to local taxing units would be reduced; total losses to all local taxing units would equal gains to county treasurers.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

TAXCD20 Tourism development districts

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***503.56, 715.014***	**R.C.** ***503.56, 715.014***	**R.C.** ***503.56, 715.014***	**R.C.** ***503.56, 715.014***
Corrects a Revised Code cross-reference and a reporting date relative to "tourism development districts," which are special districts that some townships and municipal corporations may create to fund local tourism promotion and development efforts, including by levying a gross receipts tax on local vendors. (The reporting date correction addresses semiannual reporting of local vendors to the Department of Taxation for tax collection and compliance purposes: the second report each year must be made by July 1 instead of June 1.)	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: None.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

TAXCD88 Changes to Tourism Development District Law

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***503.56, 307.678, 715.014, 5739.09, Section 803.290***	**R.C.** ***503.56, 307.678, 715.014, 5739.09, Section 803.290***	**R.C.** ***503.56, 307.678, 715.014, 5739.09, Section 803.290***
No provision.	Extends the maximum permissible size of a tourism development district (TDD) from 200 to 600 acres, and authorizes municipal corporations and townships in Stark County to designate new TDDs until 2021. (Under current law, new TDDs could only be designated until 2019.)	Same as the House.	Same as the House.
No provision.	Requires lodging tax proceeds collected from hotels located in a TDD to be used to foster or develop tourism in the TDD, but only if that use is approved by the county's convention and visitors' bureau. Authorizes a county, township, or municipal corporation to pay such proceeds to the bureau to be used for that purpose. (Under the pending bill, such proceeds had to be paid to, in the case of a county lodging tax, and used by the municipal corporation or township that created the TDD to foster or develop tourism in the TDD.)	Same as the House.	Same as the House.
No provision.	Expands the class of permanent improvements located in a tourism development district (TDD) towards which local governments may spend and pledge certain revenues to include such	Same as the House.	Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	improvements that do not enhance or promote the development of tourism in the TDD. Clarifies that counties and transit authorities may only pledge or use revenue to fund permanent improvements located in a TDD if the revenue was collected as a result of activities occurring or property located in the TDD.		
No provision.	Authorizes a sign incorporating LED lights to be located within a TDD next to an interstate highway, provided the sign complies with state and federal interstate highway signage requirements and limitations.	Same as the House.	Same as the House.
	Fiscal effect: May result in larger TDDs established over a longer period of time. Places restrictions on use of revenues from activities or properties located in TDDs.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD38 State-level municipal taxation of business profits

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***5718.01, 113.061, 709.023, 715.691, 715.70, 715.71, 715.72, 718.01, 718.02, 718.04, 718.05, 718.27, 718.41, 5701.11, 5703.052, 5703.053, 5703.19, 5703.21, 5703.50, 5703.57, 5703.70, 5703.90, 5718.02 through 5718.99; Repealed 718.06***	**R.C.** ***5718.01, 113.061, 709.023, 715.691, 715.70, 715.71, 715.72, 718.01, 718.02, 718.04, 718.05, 718.27, 718.41, 5701.11, 5703.052, 5703.053, 5703.19, 5703.21, 5703.50, 5703.57, 5703.70, 5703.90, 5718.02 through 5718.99; Section 803.100, Repealed 718.06***	**R.C.** ***718.01, 113.061, 709.023, 715.691, 715.70, 715.71, 715.72, 718.02, 718.04, 718.05, 718.91, 718.27, 718.41, 5701.11, 5703.052, 5703.053, 5703.19, 5703.21, 5703.50, 5703.57, 5703.70, 5703.90; Section 803.100, Repealed 718.06***	**R.C.** ***718.01, 113.061, 709.023, 715.691, 715.70, 715.71, 715.72, 718.02, 718.04, 718.05, 718.91, 718.27, 718.41, 5701.11, 5703.052, 5703.053, 5703.19, 5703.21, 5703.50, 5703.57, 5703.70, 5703.90; Section 803.100, Repealed 718.06***
(1) Centralizes collection and administration of municipal income taxes on business income, other than the income of sole proprietors, from individual municipal corporations to the Department of Taxation, for a taxable year beginning on or after January 1, 2018. Provides that municipal corporations may continue to administer and collect income taxes on the income of individuals, including taxing their residents' distributive shares of pass through entity income.	(1) Replaces the Executive proposal with provisions that would allow, but not require, businesses to file a single annual or estimated tax return through the Ohio Business Gateway (OBG) on which the business can report and pay the total tax due to all of the municipalities in which the business earned net profits.	(1) Same as the House, except (1) the election to file through OBG renews automatically every year until terminated by the taxpayer; (2) the Department of Taxation would administer those business taxes; and (3) clarifies that the Tax Commissioner need not refund tax overpayments amounting to less than $10 for each return or assessment regardless of how many municipalities are covered by the return or assessment, i.e., the $10 minimum is not per municipality. (Under current law, municipalities need not refund tax overpayments less than $10.)	(1) Same as the Senate.
(2) Creates Revised Code Chapter 5718 to include provisions for the calculation of a business' taxable income, filing and payment requirements, and the imposition of penalties. Specifies that businesses subject to Chapter 5718 would file a single tax	(2) No provision.	(2) Same as the Executive, except that language allowing the Department of Taxation to administer municipal income taxes is included in Chapter 718. of the Revised Code (the existing municipal income tax chapter), rather than in a new	(2) Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
return with the Department covering the business' taxable income for all municipal corporations.		chapter 5718 in Title 57.	
(3) Removes, for businesses subject to Chapter 5718, the "throw-back" provision in current law used in determining what amount of a business' income is apportioned to a particular municipal corporation, whereby sales of goods shipped from a municipality to elsewhere are apportioned to that municipality if the taxpayer's employees are not soliciting sales where the goods are destined. Requires that sales be apportioned to the municipal corporation where the property is received by the purchaser.	(3) Replaces the Executive proposal with provisions that would (a) eliminate the current "throw-back" provision for all taxpayers but retain the other two current law rules for apportioning the sale of goods whereby sales are apportioned to a municipality if the goods are either: (1) Both shipped from and delivered within the municipal corporation; (2) Delivered within the municipal corporation, but shipped from elsewhere, if employees of the business regularly solicit sales within the municipal corporation; and (b) specify that the change applies to taxable years beginning in 2019 rather than in 2018.	(3) Same as the House, except the change would apply in 2018.	(3) Same as the Senate.
(4) Requires the Department to distribute municipal income tax revenue to the appropriate municipal corporations quarterly, less 1% of collections to be used to cover the Department's administrative expenses.	(4) Replaces the Executive provision with a requirement that the Commissioner distribute revenue twice per month from taxes collected from businesses that file a single return through OBG, without the imposition of a fee.	(4) Same as the House, but 1% of municipal income tax collections would be retained by the state to defray the Department's administrative expenses, and distribution of revenue would be made monthly.	(4) Same as the Senate, except reduces the administrative fee to 0.5%.
(5) Decreases from three to one the number of municipal tax administrator representatives on the Ohio Business Gateway Steering Committee.	(5) No provision.	(5) Same as the Executive.	(5) Same as the Executive.
(6) No provision.	(6) No provision.	(6) Adds provisions requiring the Tax Commissioner to provide semiannual rather than annual reports regarding taxpayers electing to file returns with the	(6) Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		Commissioner; specifying some of the information to be reported; clarifying language regarding certain tax credits and the $10 minimum refund threshold; and specifying that municipalities may file for a writ of mandamus on the ground that the Commissioner has "violated the Commissioner's fiduciary duty" in administering the municipality's income tax.	

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: Removal of the throw back provision will create fiscal losses for certain municipalities, especially those that have a high concentration of warehouses and distribution centers. Statewide revenue loss from this provision is uncertain, though it is likely to be significant. Appropriation item 110605, Municipal Income Tax Administration, in the Department of Taxation budget, has $3.15 million in FY 2018 and $6.75 million in FY 2019 appropriated to cover departmental costs in administering this provision as well as its current use, covering the Department's costs to administer municipal taxation of income of electric light companies. Funding for the appropriation comes from the 1% fee paid by municipalities. Municipalities that collect income taxes through their own income tax division will incur additional costs for the 1% fee for collection of the net profit tax by the Department of Taxation. Centralized collection of net profits taxes may ultimately reduce overall municipal costs of tax administration. Depending on terms of the contracts, municipalities that contract with third-party tax administrators may experience some cost reductions if fees paid to the	**Fiscal effect: Same as the Executive, except amounts that would be filed through the Ohio Business Gateway, rather than with municipalities or third-party tax administrators, appear uncertain, because of the discretionary nature of the business choice where to file. Accordingly, amounts appropriated for distribution to municipalities of municipal taxes on business profits collected through OBG and for the Department's costs are reduced.**	**Fiscal effect: Same as the House, though revenue losses from the throwback provision would start a year earlier.**	**Fiscal effect: Same as the Senate, except revenue to defray Department of Taxation costs is reduced by half.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Department of Taxation are lower than fees paid to the third-party administrators.			

TAXCD104 Municipal income tax: estimated payments

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		R.C. ***718.08, Section 803.100***	**R.C.** ***718.08, Section 803.100***
No provision.	No provision.	Allows individual municipal income taxpayers to pay fourth-quarter estimated payments until the 15th day of the first month of the ensuing taxable year (January 15 for calendar year taxpayers), for taxable years beginning in 2018. Retains the current fourth-quarter estimated tax payment deadline (December 15 for calendar year taxpayers) for taxpayers that are businesses. (Current law requires every taxpayer that pays quarterly estimated municipal income taxes to pay by the end of each quarter.)	Same as the Senate.
		Fiscal effect: None, except for timing.	**Fiscal effect: Same as the Senate.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD63 Municipal income withholding tax penalty			
	R.C. ***718.27***	**R.C.** ***718.27***	**R.C.** ***718.27***
No provision.	Authorizes municipal corporations to impose a penalty not exceeding 50% of the unpaid amount for employers that do not timely remit municipal income tax withholdings. (Currently, state law mandates that the penalty equals 50% of the unpaid amount).	Same as the House.	Same as the House.
	Fiscal effect: Minimal.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**
TAXCD7 Reduction of Tax Commissioner's role in Ohio Political Party Fund distributions			
R.C. ***3517.17, Section 803.50***	**R.C.** ***3517.17, Section 803.50***	**R.C.** ***3517.17, Section 803.50***	**R.C.** ***3517.17, Section 803.50***
Reduces the Tax Commissioner's role in distributing revenue from the income tax checkoff for the Ohio Political Party Fund (Fund 6420; instead of distributing half to statewide major political parties and half to their county party committees based on relative numbers of checkoffs, the Commissioner would distribute all money to the statewide parties which would allocate half to county committees based on information from the Commissioner).	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: Minimal reduction of Department of Taxation costs.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD37 Tax license denial for delinquent tax obligations			
R.C. ***3734.9011, 5735.02, 5743.15, and 5743.61; Section 803.120***	**R.C.** ***3734.9011, 5735.02, 5743.15, and 5743.61; Section 803.120***	**R.C.** ***3734.9011, 5735.02, 5743.15, and 5743.61; Section 803.120***	**R.C.** ***3734.9011, 5735.02, 5743.15, and 5743.61; Section 803.120***
Authorizes the Tax Commissioner to deny licenses or registrations to applicants that are delinquent in the reporting or payment of any tax, charge, or fee administered by the Commissioner. Affects licenses and registrations required for wholesale distributors and retail dealers of tires, motor fuel dealers, cigarette wholesalers, and other tobacco product distributors.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: Could result in additional administrative costs to the Department of Taxation, but may also result in offsetting revenues from improved tax compliance of affected parties.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD83 Pre-1994 community reinvestment area term extension			
	R.C. ***3735.661***	**R.C.** ***3735.661***	**R.C.** ***3735.661***
No provision.	Authorizes a county or municipal corporation, under certain circumstances, to extend the term of a community reinvestment area (CRA) property tax exemption without triggering an existing law requiring that the CRA conform to various requirements and limitations enacted in 1994.	Same as the House.	Same as the House.
No provision.	(Under continuing law, a CRA is a geographic area designated by a municipal corporation or county in which real property improvements are exempted from taxation. CRAs created after mid-1994 are subject to various limitations and requirements such as school board approval in some circumstances, standardized agreements, and clawbacks, among others, which would apply even to pre-existing CRAs if they are altered later. However, certain pre-1994 CRAs were given limited ability to be altered by up to two amendments before the post-1994 provisions would be triggered. Current law specifies the substance of amendments that would or would not trigger application of the 1994 limitations and requirements. One such action is any increase in the term of any CRA tax exemption or category of exemptions.)	Same as the House.	Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	(H.B. 463 of the 131st General Assembly increased the maximum exemption term for improvements to 15 years from what had been 10 or 12 years depending on the type of property and the cost of renovations. The amendment allows a municipal corporation or county to amend its CRA resolution to increase the term of a CRA exemption for improvements without the change counting as an amendment that would trigger the 1994 law, provided the increase is no more than the 15-year term authorized in H.B. 463, and that the prior maximum term was the 10 or 12 maximum year term authorized before H.B. 463.)	Same as the House.	Same as the House.
	Fiscal effect: May result in loss of tax revenue to units of local government.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

TAXCD39 Alcoholic beverage tax rates

R.C. ***4301.42, 4301.43, 4305.01; Section 803.60***

Executive	As Passed by the House	As Passed by the Senate	As Enacted
(1) Increases tax on bottled or canned beer from 0.14¢ per ounce to 0.239¢ per ounce or, for beer with over 12% alcohol content, to 0.781¢ per ounce.	(1) No provision.	(1) No provision.	(1) No provision.
(2) Increases tax on beer packaged in containers other than bottles or cans (e.g. barrels and kegs) from $5.58 to $9.49 per 31-gallon barrel, or for beer with over 12% alcohol content, to $31.00 per 31-gallon	(2) No provision.	(2) No provision.	(2) No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
barrel.			
(3) Increases tax on wine with between 4% and 14% alcohol content from $0.31 per gallon to $0.51 per gallon. Increases tax on wine with between 14% and 21% alcohol content from $0.98 to $1.67 per gallon.	(3) No provision.	(3) No provision.	(3) No provision.
(4) Increases tax on vermouth from $1.08 per gallon to $1.67 per gallon.	(4) No provision.	(4) No provision.	(4) No provision.
(5) Increases tax on bottled mixed drinks from $1.20 per gallon to $2.04 per gallon.	(5) No provision.	(5) No provision.	(5) No provision.
(6) Increases tax on cider from $0.24 per gallon to $0.408 per gallon.	(6) No provision.	(6) No provision.	(6) No provision.
(7) Decreases tax on sparkling wine and champagne from $1.48 per gallon to $0.51 per gallon.	(7) No provision.	(7) No provision.	(7) No provision.
Provides that all tax changes are to take effect July 1, 2017.	No provision.	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: Increases alcoholic beverage tax revenue by $35.0 million in FY 2018 and $39.3 million in FY 2019. Increases revenue to GRF by $33.8 million in FY 2018 and $38.0 million in FY 2019. Increases revenue to the Local Government Fund (LGF) and Public Library Fund (PLF) by a total of $1.2 million in FY 2018 and $1.3 million in FY 2019. Decreases revenue to the Ohio Grape Industries Fund (Fund 4960) by under $15,000 in each fiscal year.			

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD36 Tax compliance by liquor permit holders			
R.C. ***4303.26, 4303.271, 5703.21***	**R.C.** ***4303.26, 4303.271, 5703.21***	**R.C.** ***4303.26, 4303.271, 5703.21***	**R.C.** ***4303.26, 4303.271, 5703.21***
Requires the Tax Commissioner to notify the Department of Commerce's Division of Liquor Control if a liquor permit holder seeking to renew or transfer ownership of the permit is delinquent in paying or reporting various state taxes. (In continuing law, notification of sales tax or employer income tax withholding delinquencies is required. This provision adds requirements to notify of delinquencies in horse-racing taxes, alcoholic beverage taxes, motor fuel taxes, petroleum activity taxes, use taxes, cigarette and other tobacco product taxes, commercial activity taxes, and gross casino revenue taxes. The liquor permit may not be renewed or transferred unless the tax delinquency is resolved.)	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: May result in more punctual tax revenue collections from permit holders, and may increase administrative costs to the Department of Taxation for increased monitoring and enforcement.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD41 Alcoholic beverage tax discounts and deadlines			
R.C. ***4303.33, 4301.42; Section 803.60***			
Discontinues the requirement that beer permit holders make advance payments of beer excise taxes, thus removing the 3% credit if advance tax payments are timely received by the Tax Commissioner. Eliminates the 3% alcoholic beverage tax discount for taxpayers that timely file the required monthly report and changes the deadline for such report.	No provision.	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: Decreases alcoholic beverage tax revenue by $2.3 million in FY 2018 and increases it by $1.9 million in FY 2019. The FY 2018 decrease is due to the elimination of the advance payment requirement for beer permit holders. The provision is to apply beginning July 1, 2017, which will cause a temporary timing effect in FY 2018 only, resulting in the collection of only 11 months worth of alcoholic beverage taxes on beer. Revenue to the GRF would be decreased in FY 2018 by $2.2 million and would be increased in FY 2019 by $1.8 million. Revenue to the Local Government Fund (LGF) and Public Library Fund (PLF) would decrease in FY 2018 by about $75,000 total, and increase in FY 2019 by about $60,000 total.			

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD40 Small brewer excise tax exemption			
R.C. ***4303.332, Section 803.70***			
Decreases the volume of beer exempt from the beer excise tax from the first 9,300,000 gallons of beer sold or distributed by an A-1c permit holder in a calendar year to the first 310,000 gallons of such beer. (A-1c permits are for brewers producing 31 million gallons or less per year.) Eliminates the specification that the exemption is to be claimed as a monthly credit with reconciliation in the last month of each calendar year. **Fiscal effect: Increases alcoholic beverage tax revenue by $0.5 million in FY 2018 and $1.5 million in FY 2019. Increases revenue to GRF by nearly the same amount in each year. Increases revenue to the Local Government Fund (LGF) and Public Library Fund (PLF) by about $20,000 in FY 2018 and $50,000 in FY 2019. The revenue gain could grow substantially in future years if small brewer production in Ohio continues to increase at high rates, or if tax rates are increased.**	No provision.	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD42 Cider exemption from alcoholic beverage tax

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. *4303.333, Section 803.70*	R.C. *4303.333, Section 803.70*		
Exempts from alcoholic beverage excise taxes the first 310,000 gallons of cider produced and sold or distributed in Ohio in a calendar year by an A-2 or A-2f permit holder. (Current law already exempts production and sale or distribution in the state of cider, if total production of wine and mixed beverages by the permit holder does not exceed 500,000 gallons in a calendar year.)	Same as the Executive.	No provision.	No provision.
Fiscal effect: Decreases alcoholic beverage tax revenue beginning in FY 2018, but the effect is likely a few hundred thousand dollars or less annually at tax rates under current law. There are currently around 12 cider producers in the state of Ohio, some of which are already exempted from the tax because annual production is under 500,000 gallons. The revenue loss could grow substantially in future years if cider production and sale or distribution in Ohio increases materially, or if tax rates are increased.	**Fiscal effect: Same as the Executive.**		

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD9 Tax credit documentation

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***5703.0510, 122.17, 122.171, and 122.175***	**R.C.** ***5703.0510, 122.17, 122.171, and 122.175***	**R.C.** ***5703.0510, 122.17, 122.171, and 122.175***	**R.C.** ***5703.0510, 122.17, 122.171, and 122.175***
Requires persons claiming tax credits to provide the Tax Commissioner with any applicable certificate or credit tracking form when claiming the credit regardless of whether the Commissioner requests it. Provides that, if such a certificate or form is used but the taxpayer has not provided it when the corresponding tax return is filed, the credit must be denied. Applies the requirement to credits against any tax or fee that is administered by the Commissioner and for which a certificate or tracking form is used to support or monitor a person's right to claim the credit.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD6 License denial or revocation for fraudulent application

R.C. *5703.26*	R.C. *5703.26*	R.C. *5703.26*	R.C. *5703.26*
Permits denial or revocation of a license if an applicant knowingly files false or fraudulent information with the Department of Taxation, the Treasurer of State, a county auditor, a county treasurer, or a county clerk of courts, with intent to defraud the state or a political subdivision.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

TAXCD47 Payment of de minimis fees or charges; interest on wireless 9-1-1 charges

R.C. *5703.75, 5739.132*	R.C. *5703.75, 5739.132*	R.C. *5703.75, 5739.132*	R.C. *5703.75, 5739.132*
(1) Specifies that any fee or charge, and not just taxes, administered by the Tax Commissioner do not have to be paid if the amount due is $1.00 or less.	(1) Same as the Executive.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Specifies that interest is charged for late wireless 9-1-1 fee remittances, and is payable on refunds of overpaid fee remittances, as is the case with unpaid or overpaid sales or use tax remittances.	(2) Same as the Executive.	(2) Same as the Executive.	(2) Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: None. Continuing law imposes a wireless 9-1-1 charge of five-tenths of one per cent of the sale price on each retail sale of a prepaid wireless calling service. Each seller of a prepaid wireless calling service must file a monthly return with the Tax Commissioner to remit the wireless 9-1-1 charges due in a manner similar to vendors remitting sales tax collections. Revenue from this charge supports the wireless enhanced 9-1-1 system (E911) through which individuals can request emergency service. According to testimony by the Tax Commissioner before the House Finance Committee, there is a $1.00 minimum for most taxes and fees administered by the Tax Department. Under current law applicable to E911 charges, all amounts must be collected or refunded, regardless of how small.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD96 Tax enforcement limitations

	R.C. ***5703.94***		
No provision.	Prohibits the Tax Commissioner or any employee or agent thereof from issuing an assessment or taking other enforcement action to subject to any tax a category of persons, income, goods, services, receipts, or property that the Department of Taxation had not explicitly considered to be subject to that tax within three years after the effective date of the law forming the basis of the assessment or other action. Permits the Commissioner to continue to issue rules, opinions, or information releases subjecting such a category to tax for future tax periods or dates. **Fiscal effect: Could result in lower tax revenues, potentially in the millions of dollars.**	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD81 Regional transportation improvement projects

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***5709.48, 5595.03, 5595.06, 5595.13, 5709.45, 5709.49, 5709.50, 5739.021, 5739.023, 5739.026, 5741.021, 5741.022, and Section 803.300***	R.C. ***5709.48, 5595.03, 5595.06, 5595.13, 5709.45, 5709.49, 5709.50, 5739.021, 5739.023, 5739.026, 5741.021, 5741.022, and Section 803.300***	R.C. ***5709.48, 5595.03, 5595.06, 5595.13, 5709.45, 5709.49, 5709.50, 5739.021, 5739.023, 5739.026, 5741.021, 5741.022, and Section 803.300***
(1) No provision.	(1) Authorizes counties participating in a regional transportation improvement project (RTIP) to create a transportation financing district that, similar to a tax increment financing (TIF) incentive district, generates funding for transportation projects by exempting improvements to nonresidential parcels from property taxation and collecting service payments equivalent to the exempted amount from the owners of those parcels.	(1) Same as the House.	(1) Same as the House.
(2) No provision.	(2) Requires the counties to obtain the approval of each property owner and each subdivision and taxing unit within a proposed transportation financing district before approving the district.	(2) Same as the House.	(2) Same as the House.
(3) No provision.	(3) Allows municipal corporations to pledge contributions of income tax revenue and counties and transit authorities to pledge contributions of sales tax revenue for RTIP projects if the revenue may lawfully be spent for that purpose.	(3) Same as the House.	(3) Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
(4) No provision.	(4) Specifies that contributions of revenue to an RTIP by the state, a political subdivision, or a taxing unit may take any form and may be made subject to any terms that are mutually agreeable to the revenue contributor and the governing board of the RTIP.	(4) Same as the House.	(4) Same as the House.
(5) No provision.	(5) Limits the duration of an RTIP to 15 years or, if the governing board is authorized to issue securities, 20 years after the first such issuance.	(5) Same as the House.	(5) Same as the House.
(6) No provision.	(6) Requires unencumbered funds that are held by the governing board on the date the RTIP is dissolved to be distributed proportionally to the state and to each political subdivision and taxing unit that contributed revenue to the RTIP (unless the cooperative agreement provides otherwise).	(6) Same as the House.	(6) Same as the House.
	Fiscal effect: Revenue impacts to affected counties and each political subdivision are permissive in nature.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD4 Authority to decide on property tax exemption of state university property returned to Tax Commissioner

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***5715.27***	**R.C.** ***5715.27***	**R.C.** ***5715.27***	**R.C.** ***5715.27***
Returns authority to decide on property tax exemption applications for state university property to the Tax Commissioner, from county auditors, to whom the authority to decide on such applications was transferred in 2011.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: May result in a minimal increase in the Department of Taxation's costs.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

TAXCD110 Appeals of Board of Tax Appeals decisions

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		R.C. ***5717.04***	**R.C.** ***5717.04***
No provision.	No provision.	Removes authority to appeal Board of Tax Appeals decisions directly to the Ohio Supreme Court. (Under continuing law, decisions of the Board may be appealed to the appropriate Court of Appeals. Does not affect decisions rendered for cases on the Board's small claims docket, which cannot be appealed.)	Same as the Senate, but authorizes a party to request that the appeal be transferred to the Ohio Supreme Court if the appeal involves a substantial constitutional question or a question of great public interest.
		Fiscal effect: May increase costs of state Courts of Appeal, and decrease costs of the Ohio Supreme Court.	**Fiscal effect: Same as the Senate, but may vary depending on how many requests are transferred to the Ohio Supreme Court.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD26 Changes to New Markets Tax Credits

R.C. ***5725.33***	**R.C.** ***5725.33***	**R.C.** ***5725.33***	**R.C.** ***5725.33***
Modifies how the annual "cap" on New Markets Tax Credits is determined, while generally retaining the current law amount of the "cap" on credits issued, $10 million. Changes the basis for the Director of Development Services' determination of the cap, from an amount based on qualified investment credits claimed by a taxpayer in a year to the amount of tax credits the Director of Development Services may approve in a year.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive		As Passed by the House		As Passed by the Senate		As Enacted	

TAXCD10 Public utility excise tax collection

R.C.	***5727.26, 5727.28, 5727.31, 5727.311, 5727.38, 5727.42, 5727.47, 5727.48, 5727.53, and 5727.60***	R.C.	***5727.26, 5727.28, 5727.31, 5727.311, 5727.38, 5727.42, 5727.47, 5727.48, 5727.53, and 5727.60***	R.C.	***5727.26, 5727.28, 5727.31, 5727.311, 5727.38, 5727.42, 5727.47, 5727.48, 5727.53, and 5727.60***	R.C.	***5727.26, 5727.28, 5727.31, 5727.311, 5727.38, 5727.42, 5727.47, 5727.48, 5727.53, and 5727.60***
Transfers the collection and refund responsibilities related to the public utility excise tax from the Treasurer of State to the Tax Commissioner. Requires all payments to be made to, and all refunds to be made by, the Commissioner, except for tax payments required to be made by electronic funds transfer, which will continue to be paid to the Treasurer.		Same as the Executive.		Same as the Executive.		Same as the Executive.	
Shortens the maximum tax filing extension that the Tax Commissioner may allow for public utilities, from 60 to 30 days. Removes a requirement that excise tax penalties not paid within 15 days be certified to the Attorney General for collection (another existing law still provides for certification of tax debts, but not within 15 days), and allows the Commissioner to assess the excise tax against utilities.		Same as the Executive.		Same as the Executive.		Same as the Executive.	

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: The transfer would minimally decrease the Treasurer of State's administrative costs. Currently, the Commissioner determines and certifies the amount of tax due to the utility company and the Treasurer. However, the company pays the tax and estimated tax installments to the Treasurer, though tax reports are filed with the Commissioner. The Treasurer also issues refunds, although the Commissioner determines refund amounts. The public utility excise tax is imposed on the basis of the gross receipts of various classes of utilities, including natural gas, water-works, and pipe-line companies. All revenue from the public utility excise tax is credited to the GRF.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

TAXCD107 Motor fuel excise tax: Technical correction

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		R.C. ***5735.07, Sections 120.30 to 120.32***	**R.C.** ***5735.07, Sections 120.30 to 120.32***
No provision.	No provision.	Makes a technical correction to a motor fuel tax statute that was recently amended by H.B. 26, the transportation appropriations act, thereby allowing the Tax Commissioner to continue to publish on the department's web site information related to the quantity of motor fuel reported.	Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		Fiscal effect: None.	**Fiscal effect: Same as the Senate.**

TAXCD19 Petroleum Activity Tax: taxpayer licenses

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***5736.06***	**R.C.** ***5736.06***	**R.C.** ***5736.06***	**R.C.** ***5736.06***
Clarifies that the annual licenses that taxpayers subject to the petroleum activity tax must obtain are valid from March 1 through the last day of the following February.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

TAXCD80 Hamilton County hotel tax revenue

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***5739.09, Section 803.290***		
No provision.	Requires a county that increased its hotel tax rate by 3.5% in 2002 to distribute annual revenue in excess of $6 million that is derived from the increased rate to townships and municipal corporations in proportion to the tax generated in each subdivision. Specifies that the first distribution of hotel tax revenue would occur March 31, 2019, based on collections from the 2018 calendar year. Requires that municipal corporations and townships use the revenue to promote travel and tourism and fund related projects. Prohibits the county from spending or encumbering the revenue for any other purpose.	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	Fiscal effect: Only Hamilton County levies and is authorized to levy such an increased lodging tax rate. The provision increases revenue to municipal corporations and townships in Hamilton County for the purpose of promoting travel and tourism.		
TAXCD86 County lodging tax extension			
	R.C. ***5739.09***	**R.C.** ***5739.09***	**R.C.** ***5739.09***
No provision.	Authorizes Summit County to extend the term of an existing 1% lodging tax for an additional 10 years by vote of the county legislative authority. The original authority for the tax is set to expire in calendar year 2017.	Same as the House.	Same as the House.
	Fiscal effect: Increases lodging tax revenue to Summit County by approximately $950,000 in each fiscal year. By law, revenue from the tax must be used to finance and operate a convention center by a convention and visitors bureau.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD87 Stark County lodging tax increase			
	R.C. ***5739.09***	**R.C.** ***5739.09***	**R.C.** ***5739.09***
No provision.	Authorizes a county having a population of between 375,000 and 400,000 and that currently levies a 3% lodging tax to increase the rate of the tax by up to an additional 3%. (As with the original tax, the revenue derived from the increase in rate would primarily be allocated to the county's convention and visitor's bureau. The county would be permitted, but not required, to designate a portion of the revenue to each township or municipal corporation in which lodging transactions occurred.)	Same as the House.	Same as the House.
	Fiscal effect: Allows an eligible county to double its lodging tax rate. Currently, the provision applies only to Stark County.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD94 City lodging tax increase			
	R.C. ***5739.09***	**R.C.** ***5739.09***	**R.C.** ***5739.09***
No provision.	Authorizes a municipal corporation that currently levies a 3% municipal lodging tax and that is located in a county (1) having a population of between 300,000 and 350,000 and (2) that currently levies a 3% county lodging tax to increase the rate of the municipal lodging tax by up to an additional 3%. Requires the revenue derived from the increase to be used for economic development and tourism-related purposes.	Same as the House.	Same as the House.
No provision.	No provision.	No provision.	No provision.
	Fiscal effect: Increases revenue to eligible municipal corporations in Lorain County for the purposes of promoting economic development and tourism.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD95 Clermont County lodging tax			
	R.C. ***5739.09***	**R.C.** ***5739.09***	**R.C.** ***5739.09***
No provision.	Authorizes a county with a population of between 190,000 and 200,000 and that currently levies a 3% lodging tax to increase the rate of the tax up to an additional 1% to fund the construction and maintenance of sports and recreation facilities and to promote tourism through the county's convention and visitors' bureau.	Same as the House, but specifies that the facility must be intended to house a professional sports team. Requires that the eligible county may begin levying the tax only after the county's convention and visitors' bureau enters into a contract for the construction, improvement, or maintenance of the sports facility. Specifies that if the convention and visitors' bureau has not entered into such a contract before January 1, 2019, the authority to levy the tax expires on January 1, 2019.	Same as the Senate.
	Fiscal effect: Allows an eligible county to increase its lodging tax rate. Currently, the provision applies only to Clermont County.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD97 Warren County lodging tax proceeds

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***5739.09***	**R.C.** ***5739.09***	**R.C.** ***5739.09***
No provision.	Specifies that the proceeds of a 1% lodging tax that may be levied only by a county with a population between 175,000 and 225,000, that levied a lodging tax rate of 3% in 2014, and has an amusement park with annual attendance of more than 2 million may be used to pay the construction and maintenance costs of a sports facility owned by a port authority. (Currently, the revenue may only cover the costs of a county-owned sports facility.)	Same as the House.	Same as the House.
No provision.	Authorizes that county to use or pledge any or all of the proceeds from its special 1% or its general 3% lodging tax to service securities issued to construct, operate, or maintain such sports facilities, including any portion of the general lodging tax currently required to be returned to townships and municipal corporations in the county that do not levy a lodging tax.	Same as the House.	Same as the House.
	Fiscal effect: Allows an eligible county to use a portion of its proceeds from its special or general lodging tax for specified purposes. Currently, the provision applies only to Warren County.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD85 Income tax: separately report revenue from business income

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***5747.031***	**R.C.** ***5747.031***	**R.C.** ***5747.031***
No provision.	Requires the Department of Taxation to separately compute and report to the Office of Budget and Management (OBM), and requires OBM to separately state in its reports of actual and estimated revenues, the amount of income tax revenue arising from the taxation of business income taxable at 3% and the amount of such revenue arising from nonbusiness income taxable under the graduated rate schedule.	Same as the House, but requires the Department of Taxation to report (1) the tax liability, before credits, arising from the taxation of business income taxable at 3%, (2) the liability arising from nonbusiness income taxable under the graduated rate schedule, and (3) the total amount of claimed income tax credits. (Under current law, business income is deductible up to $250,000, and business income in excess of that is taxed at a rate of 3%; all other (nonbusiness) income, such as wages, investment income, and retirement income, is taxable under the graduated rate schedules.)	Same as the Senate.
	Fiscal effect: Possible minimal increase in Department of Taxation administrative costs to compute and report separately revenue from these two sources.	**Fiscal effect: None. The Department began reporting these amounts starting with release of data for taxable year 2015.**	**Fiscal effect: Same as the Senate.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD18 School district income tax consolidation			
R.C. ***5748.10, 3311.27***	**R.C.** ***5748.10, 3311.27***	**R.C.** ***5748.10, 3311.27***	**R.C.** ***5748.10, 3311.27***
Prescribes the manner in which school district income tax applies to a school district resulting from the consolidation of territory of two or more districts by specifying that the tax will be levied at the rate, and according to the other terms of the "surviving" school district into which territory of another district is merged. Requires the board of education of a surviving school district to report certain tax-related information to the Tax Commissioner before such a consolidation takes effect.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: School district income tax is administered by the Department of Taxation. Any increase in the Department's administrative costs related to such tax would be paid from the Department's Fund 4380, line item 110609, School District Income Tax Administration.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD50 Oil and gas severance tax			
R.C. ***5749.02, 1509.01, 1509.02, 1509.11, 1509.34, 1509.50 (Repealed), 1513.08, 1513.182, 1514.11, 5703.052, 5703.19, 5749.01 - 5749.04, 5749.06 - 5749.08, 5749.10 - 5749.15, 5749.17, Sections 803.90 and 803.220***			
Replaces the existing volume-based tax on severances of oil and gas with a new value-based tax, and further applies this tax to natural gas liquids (NGLs) and condensate severed from wells beginning on October 1, 2017. Repeals a cost recovery assessment imposed on all wells from which oil and gas is severed. Credits revenue from the severance tax to the existing Severance Tax Receipts Fund, and requires the OBM Director to make monthly transfers to distribute the proceeds to the GRF.	No provision.	No provision.	No provision.
(1) Levies a 6.5% severance tax on oil, unprocessed gas, and condensate separated from oil or gas, severed from a well based on the volume of the resource severed or collected and multiplied by the resource's applicable spot price.	(1) No provision.	(1) No provision.	(1) No provision.
(2) Levies a new 4.5% severance tax on processed gas and NGLs separated from oil	(2) No provision.	(2) No provision.	(2) No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
or gas, severed from a well based on the volume of the resource collected or processed multiplied by the resource's applicable spot price.			
(3) Exempts from the new severance taxes gas severed from an exempt domestic well but imposes a $60 annual fee on the owners of certain such wells, payable to the Oil and Gas Well Fund.	(3) No provision.	(3) No provision.	(3) No provision.
Fiscal effect: According to the Executive estimate, the redesigned oil and gas severance tax will raise GRF revenue by $136.6 million in FY 2018 and $310.6 million in FY 2019, and will raise all funds revenue by an additional $42 million in FY 2018 and $46 million in FY 2019. The budget bill directs all oil and gas severance tax revenue to GRF, though, making it unclear which funds would receive the additional revenue. Under current law, oil and gas receipts are used in their entirety by two Ohio Department of Natural Resources (ODNR) funds, the Oil and Gas Well Fund (Fund 5180) and Geological Mapping Fund (Fund 5110), and conversations with OBM staff support the view that the $42 million and $46 million are intended to go to Funds 5180 and 5110.			

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD45 Severance tax exemption for domestic well production

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***5749.03, 5749.01, Section 803.220***	**R.C.** ***5749.03, 5749.01, Section 803.220***	**R.C.** ***5749.03, 5749.01, Section 803.220***	**R.C.** ***5749.03, 5749.01, Section 803.220***
Removes the existing $1,000 limit on a severance tax exemption for natural resources severed from land owned by the severer and instead exempts gas severed by an "exempt domestic well," generally a gas well owned by a landowner for the purpose of providing gas for the owner's domestic use. Specifies this provision applies on and after October 1, 2017.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: Minimal. Under current law, individuals who have gas wells on their property do not pay the severance tax on the first $1,000 market value of gas they use themselves. According to testimony by the Tax Commissioner to the House Finance Committee, these domestic wells are not metered and market prices change frequently. Therefore, those individuals may not be able to accurately determine whether they have gone over the threshold and owe the severance tax.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD5 Natural resource severance permits			
R.C. ***5749.04, 5749.06***	**R.C.** ***5749.04, 5749.06***	**R.C.** ***5749.04, 5749.06***	**R.C.** ***5749.04, 5749.06***
Removes authority of the Tax Commissioner to issue a severance permit that a severer must obtain before severing natural resources in Ohio, so that severers must obtain such a permit only from the Department of Natural Resources (DNR), as they may currently. Authorizes the Commissioner to request DNR to revoke such a permit if a severer or a well owner fails to comply with severance tax obligations. Requires a severer subject to severance tax to establish a tax account with the Commissioner.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: Eliminating severance permit issuance authority of the Tax Commission may reduce costs of the Department of Taxation (TAX) and increase costs of DNR, likely by minimal amounts. Establishment of severance tax accounts with TAX may increase costs, but may also contribute to more efficient administration of the severance tax.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD46 Severance tax return filing requirement for domestic well owners

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***5749.06***	**R.C.** ***5749.06***	**R.C.** ***5749.06***	**R.C.** ***5749.06***
Expressly removes the requirement for owners of exempt domestic wells designated on or after June 30, 2010, to file severance tax returns.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: None, based on other provisions proposed in the Executive budget. The introduced version exempts owners of domestic wells from the severance tax. Under continuing law, such owners are still subject to an annual fee of $60, payable to the Ohio Department of Natural Resources for deposit in the Oil and Gas Well Fund.	**Fiscal effect: Minimal revenue loss to the Ohio Department of Natural Resources' Oil and Gas Well Fund.**	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD90 Payments to nuclear joint fire district and Nuclear Safety Protection Fund

	R.C. ***5751.02, 5751.021, and Sections 387.10, 387.20, and 812.20,***		
No provision.	Requires biannual payments from commercial activity tax (CAT) proceeds to the Nuclear Safety and Protection Fund (Fund 5TC0), created by the bill to support joint fire districts within which a nuclear power plant is located as of 2017 to fund the general operations of such districts. Specifies that the payments cease after 30 years.	No provision.	No provision.
No provision.	Specifies that payments to Fund 5TC0 equal the difference between (1) what the district received in tangible personal property tax reimbursements for fiscal year 2017, decreased by 3% of that amount in each subsequent fiscal year, and (2) the amount of such reimbursements the district receives for the current fiscal year. Specifies that payments to eligible joint fire districts equal the revenue to the fund.	No provision.	No provision.
No provision.	Provides for payments to joint fire districts with nuclear power plants in their territory of $36,000 in FY 2018 and $72,000 in FY 2019. Specifies that these payments are to be made from Fund 5TC0, to which amounts needed for these payments will be	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	transferred from revenue from CAT. **Fiscal effect: The additional payments of $36,000 in FY 2018 and $72,000 in FY 2019 from line item 110647, Nuclear Safety and Protection Fund (Fund 5TC0) in the State Revenue Distribution's budget will supplement payments in current law from Fund 7081 to Perry Joint Fire District in Lake County. The additional payments will effectively decrease GRF revenue by corresponding amounts.**		

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD100 Tax Amnesty Program			
		Sections: ***409.10, 512.140, and 757.110***	**Sections:** ***409.10, 512.140, and 757.110***
No provision.	No provision.	Requires the Tax Commissioner to administer a temporary tax amnesty program from January 1, 2018, to February 15, 2018, with respect to delinquent taxes including the financial institutions tax, commercial activity tax, state income tax, alcohol, tobacco, and cigarette excise taxes, and state and local sales and use taxes. (Does not apply to school district income taxes, county alcohol and cigarette taxes, or resort area excise taxes.) Specifies that the program applies only to taxes that were due and payable as of May 1, 2017, which were unreported or underreported, and which remain unpaid on the date on which the program commences. Specifies that the program does not apply to any tax for which a notice of assessment or audit has been issued, for which a bill has been issued, that relates to a still-open tax period, or for which an audit has been conducted or is pending. Requires the Commissioner to waive or abate all applicable penalties and half of any interest that accrued on the taxes, if during the program a person pays the full amount of delinquent taxes owed by the person and half of any interest accrued on the taxes.	Same as the Senate, but extends the tax amnesty program to delinquent school district income taxes and local alcohol and cigarette excise taxes.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	No provision.	Requires the Director of Budget and Management to transfer $2.5 million from the General Revenue Fund to the Tax Amnesty Promotion and Administration Fund, created by the bill, within 30 days of the effective date of Section 512.140 of the bill. Distributes delinquent tax payments received under the program in the same way the underlying tax is required to be distributed under current law, except that any revenue currently credited to the GRF from the underlying taxes would instead be credited up to $18 million to the GRF, with any additional receipts credited to the BSF.	Same as the Senate, but reduces the amount of the transfer from the GRF to Fund 5BW0 from $2.5 million to $1.5 million. Increases the amount of qualifying amnesty program receipts subsequently transferred to the GRF from $18 million to $20 million.
No provision.	No provision.	Specifies the Fund 5BW0 item 110630, Tax Amnesty Promotion and Administration, be used for expenses of promoting and administering the tax amnesty program. Requires the Department of Taxation and Attorney General's office to work in close collaboration on promotion activities.	Same as the Senate.
		Fiscal effect: The bill provides an appropriation of $2,500,000 in FY 2018 to fund the administration and promotion of the tax amnesty program. The amnesty may increase revenue to the GRF and to the BSF.	**Fiscal effect: Same as the Senate, but 1) the amount of the transfer from the GRF is reduced, 2) GRF transfers in from the amnesty program may be up to $20 million rather than an amount up to $18 million, and 3) revenue may be received for school districts and for certain local governments.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD74 Municipal income tax electronic filing through MeF program			
	Section: ***757.60***	**Section:** ***757.60***	**Section:** ***757.60***
No provision.	Requires the Department of Taxation to study the feasibility of accepting municipal income tax returns through the existing joint federal/state Modernized e-File (MeF) program and to issue a report on its findings before January 1, 2018. (The MeF is a web-based electronic tax filing system developed and maintained by the I.R.S. and made available to taxpayers through approved private sector tax filing software providers.)	Same as the House.	Same as the House.
	Fiscal effect: The Department would incur costs to conduct the study and prepare the report.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

Appropriation Language

TAXCD14 Pollution control and energy facility exemption fees

R.C. ***5709.212***	**R.C.** ***5709.212***	**R.C.** ***5709.212***	**R.C.** ***5709.212***
Eliminates the requirement that half of the application fees paid to have various pollution control or energy conversion facilities certified for property tax and sales tax exemptions be credited to the Exempt Facility Administration Fund (Fund 5W70) for use by the Department of Taxation (DOT) to recover costs of administering the issuance of certificates for such tax exemptions. (Administrative costs are currently paid from DOT's Fund 5W70 appropriation item 110627, Exempt Facility Administration.)	Same as the Executive.	Same as the Executive.	Same as the Executive.
Earmarks all revenue arising from such fees to the appropriate state oversight agency (i.e., the Environmental Protection Agency or Development Services Agency).	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Fiscal effect: The provision would decrease revenue allocation to Fund 5W70 and increases revenue allocation to the appropriate oversight agencies' fund (i.e. the Clean Air - Non Title V Fund (Fund 4K20) or the Surface Water Protection Fund (Fund 4K40) for use by the EPA, or the Exempt Facility Inspection Fund (Fund 5X10) for use by the DSA). Currently, half of the fee (0.5% of the total exempt facility project cost, not to exceed $2,000 per facility) is credited to Fund 5W70 and the remaining half is allocated to the appropriate oversight agencies' fund - Fund 4K20, Fund 4K40, or Fund 5X10. Under continuing law, property used for pollution control or converting natural oil or gas to other forms of energy in industrial or commercial settings may be exempted from property taxation, and purchases of such property may be exempted from sales and use taxation. The DOT receives exemption applications and makes the final determination and handles administrative appeals. The EPA and DSA provide DOT with an opinion on whether property qualifies.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
TAXCD52 Tax refunds			
Section: ***409.20***	**Section:** ***409.20***	**Section:** ***409.20***	**Section:** ***409.20***
Specifies that appropriation item 110635, Tax Refunds, be used to pay refunds under R.C. 5703.052 and appropriates additional needed amounts.	Same as the Executive.	Same as the Executive.	Same as the Executive.
TAXCD53 Vendor's license payments			
Section: ***409.20***	**Section:** ***409.20***	**Section:** ***409.20***	**Section:** ***409.20***
Specifies that FID Fund 5CZ0 appropriation item 110631, Vendor's License Application, be used to make payments to county auditors under R.C. 5739.17 and appropriates additional needed amounts.	Same as the Executive.	Same as the Executive.	Same as the Executive.
TAXCD54 International registration plan administration			
Section: ***409.20***	**Section:** ***409.20***	**Section:** ***409.20***	**Section:** ***409.20***
Specifies that DPF Fund 4C60 appropriation item 110616, International Registration Plan Administration, be used under R.C. 5703.12 for audits of persons with vehicles registered under the International Registration Plan.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD55 Travel expenses for the Streamlined Sales Tax Project

Section: *409.20*	Section: *409.20*	Section: *409.20*	Section: *409.20*
Allows a portion of DPF Fund 4350 appropriation item 110607, Local Tax Administration, to be used for travel expenses incurred by members of Ohio's delegation to the Streamlined Sales Tax Project in accordance with applicable state laws and guidelines.	Same as the Executive.	Same as the Executive.	Same as the Executive.

TAXCD56 Tobacco settlement enforcement

Section: *409.20*	Section: *409.20*	Section: *409.20*	Section: *409.20*
Specifies that GRF appropriation item 110404, Tobacco Settlement Enforcement, be used to pay costs incurred in the enforcement of divisions (F) and (G) of R.C. 5743.03, and that in fiscal year 2018 these expenses will be covered by DPF Fund 6390 appropriation item 110614, Cigarette Tax Enforcement.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD57 STARS Development and Inplementation Fund

Section: ***409.20***	**Section:** ***409.20***	**Section:** ***409.20***	**Section:** ***409.20***
Specifies that DPF Fund 5MN0 appropriation item 110638, STARS Development and Implementation, be used to pay costs incurred in the development and implementation of the department's State Tax Accounting and Revenue System.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Requires the Director of Budget and Management to develop a schedule to transfer up to $6.0 million cash over the biennium from various funds into the STARS Development and Implementation Fund (Fund 5MN0).	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

TAXCD58 Appropriation increase and cash transfer to the Municipal Income Tax Administration Fund

Section: *409.20*	Section: *409.20*	Section: *409.20*	Section: *409.20*
Specifies that if the Tax Commissioner determines that the Municipal Income Tax Administration Fund (Fund 5N50) has insufficient cash to pay expenses of administering the new tax imposed by R.C. 5718.041 [see TAXCD38], the Tax Commissioner shall certify the additional cash needed to the Director of Budget and Management. Requires the Director to transfer cash from the GRF to Fund 5N50 if the Director determines that sufficient funds are available in the GRF,	Same as the Executive.	Same as the Executive.	Same as the Executive.
Requires the Director and Commissioner, if such a cash transfer is made, to jointly develop a plan to repay the GRF.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Requires the Commissioner to certify to the Director any additional appropriation needed due to the new tax administration obligation imposed by R.C. 5718.041. Requires the Director to approve the appropriation increase if sufficient funds are available in Fund 5N50, and appropriates the needed amount.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

DEVCD4 Extension of the deadline for Community Reinvestment Area designations

Executive	As Passed by the House	As Passed by the Senate	As Enacted
R.C. ***3735.66***	**R.C.** ***3735.66***	**R.C.** ***3735.66***	**R.C.** ***3735.66***
Extends the deadline by which a municipal corporation or county must petition DSA to approve the local government's designation of a Community Reinvestment Area (CRA), from 15 to 60 days after the subdivision's adoption of the designating resolution. (Under continuing law, property in a CRA may be eligible for property tax exemptions on new construction or remodeling projects, but a CRA is not established until DSA determines that a resolution designating a CRA contains valid findings and comports with applicable zoning regulations.)	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

DEVCD36 Transfer to the Tourism Fund

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Section: ***512.60***	**Section:** ***512.60***	**Section:** ***512.60***	**Section:** ***512.60***
Requires the Tax Commissioner, by October 20, 2018, to calculate the growth in FY 2017 revenue relative to FY 2016 from the sales tax on categories that have been determined to be related to tourism and to certify that amount to the Director of Budget and Management.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
Allows the Director of Budget and Management, by October 31, 2018, to transfer from the GRF to the Tourism Fund (Fund 5MJ0) the amount certified by the Tax Commissioner, except that the transfer amount shall not exceed the amount transferred from the GRF to Fund 5MJ0 in FY 2018.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: Allows the cash transfer of up to around $10 million to $11 million from the GRF to the Tourism Fund (Fund 5MJ0) to pay for the activities of the Office of TourismOhio in FY 2019. The Tourism Fund is currently funded under a pilot program for the five-year period from FY 2014 to FY 2018 under the manner described above, as authorized in S.B. 314 of the 129th General Assembly; thus this provision allows this funding arrangement to continue for FY 2019.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

School Funding

EDUCD134 Report on compensation for certain districts experiencing losses in public utility personal property valuation

Executive	As Passed by the House	As Passed by the Senate	As Enacted
		R.C. ***3317.27***	**R.C.** ***3317.27***
No provision.	No provision.	Requires ODE, on an annual basis, to recommend to the General Assembly a structure to compensate each school district that experiences at least a 50% decrease in public utility personal property valuation from one year to the next for a percentage of the effect that decrease has on the district's foundation aid payments.	Same as the Senate.
		Fiscal effect: Increases the administrative responsibilities of ODE.	**Fiscal effect: Same as the Senate.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

EPACD28 **VETOED LGF penalty for municipal water and sewer actions**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***5747.504, 5747.51, 5747.53, Section 803.210***	R.C. ***5747.504, 5747.51, 5747.53, Section 803.210***	R.C. ***5747.504, 5747.51, 5747.53, Section 803.210***
(1) No provision.	[***VETOED: (1) Penalizes a municipal corporation that does not timely publish a plan to equalize water and sewer rates and that does not charge the same sewer and water rates its residents and nonresidents by reducing its Local Government Fund (LGF) payments by 20% until such time as the municipality charges the same sewer and water rates to all of its customers.***]	(1) Same as the House.	(1) Same as the House.
(2) No provision.	[***VETOED: (2) Withholds LGF funding from any municipal corporation that: (a) requires, as a condition of providing water or sewer services to another subdivision's territory, annexation, direct payments to the municipal corporation not related to providing such services, or compliance with any requirement not related to the services, or that (b) withdraws or threatens to withdraw service for the subdivision's failure to make such payments or comply with such conditions. Withholds LGF payments until the municipality no longer imposes those conditions. Distributes withheld LGF revenue to subdivisions affected by the municipal corporation's water and sewer-related actions. Specifies that the LGF penalty applies only against a municipal corporation	(2) Same as the House.	(2) Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	that operates a municipal water or sewerage system serving nonresidents and residents of the municipal corporation and having a population of over 700,000 as determined by the most recent federal decennial census.***]		
(3) No provision.	[***VETOED: (3) Requires the Director of the Ohio EPA to send letters to subdivisions affected by any action described in (2) above explaining the process for creating a regional water and sewer district.***]	(3) Same as the House.	(3) Same as the House.
	Fiscal effect: Currently, the provision applies only to the City of Columbus. The estimated amount of LGF funding that would be withheld from the City of Columbus is about $4.4 million per year. The state allocated about $22 million from the LGF to the City of Columbus in CY 2015. Actual penalties would depend on its LGF allocations in future years. The provision may also minimally increase the Department of Taxation's administrative expenses related to LGF distributions.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted

DNRCD35 Unit operation procedures under Oil and Gas Law

	R.C. ***1509.28, Section 715.10***		
No provision.	Requires the Chief of the Division of Oil and Gas Resources Management to hold a hearing required under current law to consider the need for the operation as a unit of an entire pool or part of a pool not later than 45 days after the Chief's motion or receipt of an application by the owners of 65% of the land area overlying the pool.	No provision.	No provision.
No provision.	Specifies that an order of the Chief providing for unit operation must be made not later than 30 days after the date of the hearing if the Chief makes certain findings.	No provision.	No provision.
No provision.	Retains a requirement that the plan prescribed in the Chief's order for unit operation contain a provision for carrying or otherwise financing any person who is unable to meet the person's financial obligations in connection with the unit, allowing a reasonable interest charge for that service, and adds that the interest rate is 200% for an unleased mineral rights owner.	No provision.	No provision.
No provision.	Provides for a specified royalty for unleased mineral rights owners that are included in the unit.	No provision.	No provision.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	Requires the Chief to issue an order for unit operation of a pool or part of a pool that encompasses a unit area consisting in whole or in part of oil or natural gas resources owned or controlled by the state or a political subdivision, except state parks in operation before January 1, 2017, and nature preserves. **Fiscal effect: The Division of Oil and Gas Resources Management could incur new administrative costs to execute the required duties within the required timeframes. Any increased costs, however, would likely be minimal. Administrative costs of the Division are paid from the Oil and Gas Well Fund (Fund 5180). For any new public lands included in unit operation, the public entity with that acreage would pay costs and receive working interest income and royalties in proportions equal to their percentage of land in the resource pool.**	No provision.	No provision.

DNRCD36 **VETOED Property tax valuation of oil and gas reserves**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***5713.051, 757.50***	**R.C.** ***5713.051, 757.50***	**R.C.** ***5713.051, 757.50***
No provision.	[***VETOED: Specifies that a discounted cash flow formula used to value certain producing oil and gas reserves for property tax purposes be the only method for valuing all oil and gas reserves.***]	Same as the House.	Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	Fiscal effect: Indeterminate. Although the bill specifies that the discounted cash flow formula is the only permissible method for valuing oil and gas reserves for property tax purposes, it is unclear how the bill changes the property tax valuation methods of oil and gas reserves that exist under current law, if it changes them at all.	Fiscal effect: Same as the House.	Fiscal effect: Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted

LOCCD15 Local sales tax for permanent improvements

Executive	As Passed by the House	As Passed by the Senate	As Enacted
	R.C. ***307.283, 5739.026, Section 803.280***	**R.C.** ***307.283, 5739.026, Section 803.280***	**R.C.** ***307.283, 5739.026, Section 803.280***
No provision.	Allows community improvements board grants to a school district, which are funded by a county sales tax, to be spent for permanent improvements outside the county where the tax is levied so long as the improvements are within the school district and a part of the school district is within the county. Applies this authority to provide such grants funded by money under existing sales tax levies as long as that use is consistent with the authorizing sales tax resolution in addition to future levies.	Same as the House, but limits the authorization to use grants outside the county to grants funded by sales taxes first levied prior to the effective date of the provision.	Same as the Senate.
	Fiscal effect: Although the bill may result in redirecting the final use of sales tax revenue from projects within a particular county, there will be no change to the amount collected or total expenditures on permanent improvements.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	As Passed by the Senate	As Enacted
LOCCD25 Transfer of taxing authority funds			
	R.C. ***5705.16***	**R.C.** ***5705.16***	**R.C.** ***5705.16***
No provision.	Removes the requirement that a taxing authority petition and receive approval from a court of common pleas before transferring revenue between certain subdivision funds, but maintains the requirement that the taxing authority receive approval of the Tax Commissioner to approve a transfer upon finding the transfer is justified or necessary and that no injury will result.	Same as the House.	Same as the House.
	Fiscal effect: Potential decrease in costs associated with having a hearing with a court of common pleas for authority to transfer funds.	**Fiscal effect: Same as the House.**	**Fiscal effect: Same as the House.**