

the portion of the district in that county.

(b) The effective rate of the levy for the last year before the proposed reduction and the first year that the reduction applies, both expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value. *Rm D*

The tax commissioner, within ten days of receiving the resolution, shall certify to the board the reduction in the school district's total effective tax rate for each class of property that would have resulted if the proposed reduction in the rate or rates had been in effect the previous year. As used in this paragraph, "effective tax rate" has the same meaning as in section 323.08 of the Revised Code.

After receiving these certifications from the commissioner and the auditor, the board may amend its resolution to change the proposed property tax rate reduction before submitting the resolution to the financing district taxing authority, provided the board certifies a copy of the amended resolution to the county auditor with a request to provide the information required under divisions (E)(1)(a) and (b) of this section and the auditor transmits that information to the taxing authority.

If the board of education of a school district that is part of the territory of a county school financing district adopts a resolution proposing to reduce the rate of one or more of its property taxes in conjunction with the levying of a tax by the financing district, the resolution submitted by the board to the taxing authority of the financing district under division (A) of this section does not have to be identical in this respect to the resolutions submitted by the boards of education of the other school districts that are part of the territory of the county school financing district.

(2) Each school district that is part of the territory of a county school financing district may tailor to its own situation a proposed reduction in one or more property tax rates in conjunction with the proposed levying of a tax by the county school financing district; if one such school district proposes a reduction in one or more tax rates, another school district may propose a reduction of a different size or may propose no reduction. Within each school district that is part of the territory of the county school financing district, the electors shall vote on one ballot issue combining the question of the levying of the tax by the taxing authority of the county school financing district with, if any such reduction is proposed, the question of the reduction in the rate of one or more taxes of the school district. If a majority of the electors of the county school financing district voting on the question of the proposed levying of a tax by the taxing authority of the financing district vote to approve the question, any tax reductions proposed by school districts that are part of the territory of the financing district also are approved.

(3) The form of the ballot for an issue proposing to levy a county school financing district tax in conjunction with the reduction of the rate of one or more school district taxes shall be as follows:

"Shall the _____ (name of the county school financing district) be authorized to levy an additional tax for _____ (purpose stated in the resolutions), that the county auditor estimates will collect \$ _____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which

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JUNE 30, 2025
Date: _____

Mike DeWine

amounts to \$_____ for each \$100,000 of the county auditor's ~~appraised-market~~ value, for a continuing period of time? If the county school financing district tax is approved, the rate of an existing tax currently levied by the _____ (name of the school district of which the elector is a resident) at the rate of _____ mills shall be reduced to _____ mills for each \$1 of taxable value, which amounts to a reduction from \$_____ (effective rate) to \$_____ (effective rate) for each \$100,000 of the county auditor's ~~appraised-market~~ value, that the county auditor estimates will collect \$_____ annually, until any such time as the county school financing district tax is decreased or repealed.

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

2MB

If the board of education of the school district proposes to reduce the rate of more than one of its existing taxes, the second sentence of the ballot language shall be modified for residents of that district to express the rates and effective rates at which those taxes currently are levied and the rates and effective rates to which they would be reduced as well as each levy's estimated annual collections, as provided by the county auditor under division (E)(1)(a) of this section. If the board of education of the school district does not propose to reduce the rate of any of its taxes, the second sentence of the ballot language shall not be used for residents of that district. In any case, the first sentence of the ballot language shall be the same for all the electors in the county school financing district, but the second sentence shall be different in each school district depending on whether and in what amount the board of education of the school district proposes to reduce the rate of one or more of its property taxes.

(4) If the rate of a school district property tax is reduced pursuant to this division, the tax commissioner shall compute the percentage required to be computed for that tax under division (D) of section 319.301 of the Revised Code each year the rate is reduced as if the tax had been levied in the preceding year at the rate to which it has been reduced. If the reduced rate of a tax is increased under division (E)(5) of this section, the commissioner shall compute the percentage required to be computed for that tax under division (D) of section 319.301 of the Revised Code each year the rate is increased as if the tax had been levied in the preceding year at the rate to which it has been increased.

(5) After the levying of a county school financing district tax in conjunction with the reduction of the rate of one or more school district taxes is approved by the electors under this division, if the rate of the county school financing district tax is decreased pursuant to an election under section 5705.261 of the Revised Code, the rate of each school district tax that had been reduced shall be increased by the number of mills obtained by multiplying the number of mills of the original reduction by the same percentage that the financing district tax rate is decreased. If the county school financing district tax is repealed pursuant to an election under section 5705.261 of the

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JUNE 30, 2025
Date

Mike DeWine

Revised Code, each school district may resume levying the property taxes that had been reduced at the full rate originally approved by the electors. A reduction in the rate of a school district property tax under this division is a reduction in the rate at which the board of education may levy that tax only for the period during which the county school financing district tax is levied prior to any decrease or repeal under section 5705.261 of the Revised Code. The resumption of the authority of the board of education to levy an increased or the full rate of tax does not constitute the levying of a new tax in excess of the ten-mill limitation.

(F) If a county school financing district has a tax in effect under this section, the territory of a city, local, or exempted village school district that is not a part of the county school financing district shall not become a part of the county school financing district unless approved by the electors of the city, local, or exempted village school district in accordance with division (C) of section 3311.50 of the Revised Code.

Sec. 5705.217. (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district; that it is necessary to levy an additional tax in excess of that limitation for the purposes of providing funds for current operating expenses and for general permanent improvements as defined in section 5705.21 of the Revised Code; and that the question of the tax shall be submitted to the electors of the district at a special election. The tax may be levied for a specified number of years not exceeding five or for a continuing period of time. The resolution shall specify the proposed tax rate, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time. The resolution shall apportion the annual rate of the tax between current operating expenses and permanent improvements. The apportionment may but need not be the same for each year of the tax, but the respective portions of the rate actually levied each year for current operating expenses and permanent improvements shall be limited by the apportionment.

The resolution shall specify the date of holding the special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections and shall be consistent with the requirements of section 3501.01 of the Revised Code. The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution to the board of elections immediately after its adoption. Section 5705.25 of the Revised Code governs the arrangements and form of the ballot for the submission of the question to the electors.

If a majority of the electors voting on the question vote in favor of the tax, the board of education may make the levy at the additional rate, or at any lesser rate in excess of the ten-mill limitation. If the tax is for a continuing period of time, it may be decreased in accordance with section 5705.261 of the Revised Code.

A board of education may adopt a resolution to renew one or more existing levies imposed by the above proposed initiative text was disapproved.

JUNE 30, 2025
Date

Mike DeWine

Mike DeWine, Governor

under this section, or to ~~increase or decrease~~ the rate of a tax levied under this section, for the purpose of providing funds for either current expenses and general permanent improvements or solely for general permanent improvements.

(B)(1) After the approval of a tax for current operating expenses under this section and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected during the first year of the levy.

(2) After the approval of a tax for general permanent improvements levied under this section for a specified number of years, the board of education may anticipate a fraction of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax remaining to be collected in each year over a specified period of years, not exceeding the number of years for which the tax was levied, after issuance of the notes.

(3) After the approval of a tax for general permanent improvements levied under this section for a continuing period of time, the board of education may anticipate a fraction of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected in each year over a specified period of years, not exceeding ten, after issuance of the notes.

Anticipation notes under this section shall be issued as provided in section 133.24 of the Revised Code. Notes issued under division (B)(1) or (2) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance. Notes issued under division (B)(3) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed ten years, and may have a principal payment in the year of their issuance.

(C) The submission of a question to the electors under this section is subject to the limitation on the number of elections that can be held in a year under section 5705.214 of the Revised Code.

Sec. 5705.218. (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that it may be necessary for the school district to issue general obligation bonds for permanent improvements. The resolution shall state all of the following:

- (1) The necessity and purpose of the bond issue;
- (2) The date of the special election at which the question shall be submitted to the electors;
- (3) The amount, approximate date, estimated rate of interest, and maximum number of years over which the principal of the bonds may be paid;
- (4) The necessity of levying a tax outside the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities.

On adoption of the resolution, the board shall certify a copy of it to the county auditor. The county auditor promptly shall estimate and certify to the board the average annual ~~property tax rate~~

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Date

June 30, 2025
Mike DeWine

expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value, required throughout the stated maturity of the bonds to pay debt charges on the bonds in the same manner as under division (C) of section 133.18 of the Revised Code.

(B) After receiving the county auditor's certification under division (A) of this section, the board of education of the city, local, or exempted village school district, by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district; that it is necessary to issue general obligation bonds of the school district for permanent improvements and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; that it is necessary for a specified number of years or for a continuing period of time to levy additional taxes in excess of the ten-mill limitation to provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements or to pay for current operating expenses, or both; and that the question of the bonds and taxes shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

(1) The county auditor's estimate of the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds;

(2) The proposed rate of the tax, if any, for current operating expenses expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time;

(3) The proposed rate of the tax, if any, for permanent improvements expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time.

The resolution shall apportion the annual rate of the tax between current operating expenses and permanent improvements, if both taxes are proposed. The apportionment may but need not be the same for each year of the tax, but the respective portions of the rate actually levied each year for current operating expenses and permanent improvements shall be limited by the apportionment. The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution, along with copies of the auditor's estimates and its resolution under division (A) of this section, to the board of elections immediately after its adoption.

(C) The board of elections shall make the arrangements for the submission to the electors of the school district of the question proposed under division (B) or (J) of this section, and the election

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Date

JUNE 30, 2025

Mike DeWine

Mike DeWine, Governor

shall be conducted, canvassed, and certified in the same manner as regular elections in the district for the election of county officers. The resolution shall be put before the electors as one ballot question, with a favorable vote indicating approval of the bond issue, the levy to pay debt charges on the bonds and any anticipatory securities, the current operating expenses levy, the permanent improvements levy, and the levy for the current expenses of a qualifying school district and of partnering community schools, as those levies may be proposed. The board of elections shall publish notice of the election in a newspaper of general circulation in the school district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If a board of elections operates and maintains a web site, that board also shall post notice of the election on its web site for thirty days prior to the election. The notice of election shall state all of the following:

- (1) The principal amount of the proposed bond issue;
 - (2) The permanent improvements for which the bonds are to be issued;
 - (3) The maximum number of years over which the principal of the bonds may be paid;
 - (4) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor and expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value;
 - (5) The proposed rate of the additional tax, if any, for current operating expenses expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value and, if the question is proposed under division (J) of this section, the portion of the rate to be allocated to the school district and the portion to be allocated to partnering community schools;
 - (6) The number of years the current operating expenses tax will be in effect, or that it will be in effect for a continuing period of time;
 - (7) The proposed rate of the additional tax, if any, for permanent improvements expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value;
 - (8) The number of years the permanent improvements tax will be in effect, or that it will be in effect for a continuing period of time;
 - (9) The annual estimated collections, if applicable, of the current operating expenses levy and permanent improvements levy, as certified by the county auditor;
 - (10) The time and place of the special election.
- (D) The form of the ballot for an election under this section is as follows:
 "Shall the _____ school district be authorized to do the following:
- (1) Issue bonds for the purpose of _____ in the principal amount of \$_____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county

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30 JUNE 2025
Date _____

Mike DeWine

auditor's ~~appraised-market~~ value, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?"

If either a levy for permanent improvements or a levy for current operating expenses is proposed, or both are proposed, the ballot also shall contain the following language, as appropriate:

"(2) Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's ~~appraised-market~~ value, for _____ (number of years of the levy, or a continuing period of time)?

(3) Levy an additional property tax to pay current operating expenses, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's ~~appraised-market~~ value, for _____ (number of years of the levy, or a continuing period of time)?

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)

Rm

If the question is proposed under division (J) of this section, the form of the ballot shall be modified as prescribed by division (J)(4) of this section.

(E) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor of the county in which the school district is located. If a majority of the electors voting on the question vote for it, the board of education may proceed with issuance of the bonds and with the levy and collection of the property tax or taxes at the additional rate or any lesser rate in excess of the ten-mill limitation. Any securities issued by the board of education under this section are Chapter 133. securities, as that term is defined in section 133.01 of the Revised Code.

(F)(1) After the approval of a tax for current operating expenses under this section and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected during the first year of the levy.

(2) After the approval of a tax under this section for permanent improvements having a specific purpose, the board of education may anticipate a fraction of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax remaining to be collected in each year over a period of five years after issuance of the notes.

(3) After the approval of a tax under this section for general permanent improvements as defined under section 5705.21 of the Revised Code, the board of education may anticipate a fraction

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Date: 30 June 2025

Mike DeWine

of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected in each year over a specified period of years, not exceeding ten, after issuance of the notes. *RMD*

Anticipation notes under this section shall be issued as provided in section 133.24 of the Revised Code. Notes issued under division (F)(1) or (2) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance. Notes issued under division (F)(3) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed ten years, and may have a principal payment in the year of their issuance.

(G) A tax for current operating expenses or for permanent improvements levied under this section for a specified number of years may be renewed ~~or replaced~~ in the same manner as a tax for current operating expenses or for permanent improvements levied under section 5705.21 of the Revised Code. A tax for current operating expenses or for permanent improvements levied under this section for a continuing period of time may be decreased in accordance with section 5705.261 of the Revised Code.

(H) The submission of a question to the electors under this section is subject to the limitation on the number of elections that can be held in a year under section 5705.214 of the Revised Code.

(I) A school district board of education proposing a ballot measure under this section to generate local resources for a project under the school building assistance expedited local partnership program under section 3318.36 of the Revised Code may combine the questions under division (D) of this section with a question for the levy of a property tax to generate moneys for maintenance of the classroom facilities acquired under that project as prescribed in section 3318.361 of the Revised Code.

(J)(1) After receiving the county auditor's certifications under division (A) of this section, the board of education of a qualifying school district, by a vote of two-thirds of all its members, may declare by resolution that it is necessary to levy a tax in excess of the ten-mill limitation for the purpose of paying the current expenses of the school district and of partnering community schools, as defined in section 5705.21 of the Revised Code; that it is necessary to issue general obligation bonds of the school district for permanent improvements of the district and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; and that the question of the bonds and taxes shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3505.01 of the Revised Code.

The levy of taxes for the current expenses of a partnering community school under division (J) of this section and the distribution of proceeds from the tax by a qualifying school district to partnering community schools is hereby determined to be a proper public purpose.

(2) The tax for the current expenses of the school district and of partnering community schools ~~shall be a proper public purpose~~ *being a proper public purpose* Initialed text was disapproved.

JUNE 30, 2025
Date

Mike DeWine

schools is subject to the requirements of divisions (B)(3), (4), and (5) of section 5705.21 of the Revised Code.

(3) In addition to the required specifications of the resolution under division (B) of this section, the resolution shall express the rate of the tax in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value, state the number of the mills to be levied for the current expenses of the partnering community schools and the number of the mills to be levied for the current expenses of the school district, specify the number of years (not exceeding ten) the tax will be levied or that it will be levied for a continuing period of time, and state the first year the tax will be levied.

The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections immediately after its adoption.

(4) The form of the ballot shall be modified by replacing the ballot form set forth in division (D)(3) of this section with the following:

"Levy an additional property tax for the purpose of the current expenses of the school district and of partnering community schools, that the county auditor estimates will collect \$ _____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value (of which _____ (insert the number of mills to be allocated to partnering community schools) mills is to be allocated to partnering community schools), which amounts to \$ _____ for each \$100,000 of the county auditor's ~~appraised-market~~ value, for _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time)?

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)

(5) After the approval of a tax for the current expenses of the school district and of partnering community schools under division (J) of this section, and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy for the current expenses of the school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of levy proceeds to be allocated to partnering community schools shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

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June 30
Date 2025

Mike DeWine

(6) A tax for the current expenses of the school district and of partnering community schools levied under division (J) of this section for a specified number of years may be renewed ~~or replaced~~ in the same manner as a tax for the current expenses of a school district and of partnering community schools levied under division (B) of section 5705.21 of the Revised Code. A tax for the current expenses of the school district and of partnering community schools levied under this division for a continuing period of time may be decreased in accordance with section 5705.261 of the Revised Code.

(7) The proceeds from the issuance of the general obligation bonds under division (J) of this section shall be used solely to pay for permanent improvements of the school district and not for permanent improvements of partnering community schools.

Sec. 5705.219. (A) As used in this section:

(1) "Eligible school district" means a city, local, or exempted village school district in which the taxes charged and payable for current expenses on residential/agricultural real property in the tax year preceding the year in which the levy authorized by this section will be submitted for elector approval or rejection are greater than two per cent of the taxable value of the residential/agricultural real property.

(2) "Residential/agricultural real property" and "nonresidential/agricultural real property" means the property classified as such under section 5713.041 of the Revised Code.

(3) "Effective tax rate" and "taxes charged and payable" have the same meanings as in division (B) of section 319.301 of the Revised Code.

(B) On or after January 1, 2010, but before January 1, 2015, the board of education of an eligible school district, by a vote of two-thirds of all its members, may adopt a resolution proposing to convert existing levies imposed for the purpose of current expenses into a levy raising a specified amount of tax money by repealing all or a portion of one or more of those existing levies and imposing a levy in excess of the ten-mill limitation that will raise a specified amount of money for current expenses of the district.

The board of education shall certify a copy of the resolution to the tax commissioner not later than one hundred five days before the election upon which the repeal and levy authorized by this section will be proposed to the electors. Within ten days after receiving the copy of the resolution, the tax commissioner shall determine each of the following and certify the determinations to the board of education:

- (1) The dollar amount to be raised by the proposed levy, which shall be the product of:
 - (a) The difference between the aggregate effective tax rate for residential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors and twenty mills for each one dollar of taxable value;
 - (b) The total taxable value of all property on the tax list of real and public utility property for the tax year preceding the year in which the repeal and levy will be proposed to the electors.
- (2) The estimated tax rate of the proposed levy.

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Date: JUNE 30, 2025

Mike DeWine

(3) The existing levies and any portion of an existing levy to be repealed upon approval of the question. Levies shall be repealed in reverse chronological order from most recently imposed to least recently imposed until the sum of the effective tax rates repealed for residential/agricultural real property is equal to the difference calculated in division (B)(1)(a) of this section.

(4) The sum of the following:

(a) The total taxable value of nonresidential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate effective tax rate for nonresidential/agricultural real property for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B)(1)(a) of this section, but not less than zero;

(b) The total taxable value of public utility tangible personal property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate voted tax rate for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B)(1)(a) of this section, but not less than zero.

(C) Upon receipt of the certification from the tax commissioner under division (B) of this section, a majority of the members of the board of education may adopt a resolution proposing the repeal of the existing levies as identified in the certification and the imposition of a levy in excess of the ten-mill limitation that will raise annually the amount certified by the commissioner. If the board determines that the tax should be for an amount less than that certified by the commissioner, the board may request that the commissioner redetermine the rate under division (B)(2) of this section on the basis of the lesser amount the levy is to raise as specified by the board. The amount certified under division (B)(4) and the levies to be repealed as certified under division (B)(3) of this section shall not be redetermined. Within ten days after receiving a timely request specifying the lesser amount to be raised by the levy, the commissioner shall redetermine the rate and recertify it to the board as otherwise provided in division (B) of this section. Only one such request may be made by the board of education of an eligible school district.

The resolution shall state the first calendar year in which the levy will be due; the existing levies and any portion of an existing levy that will be repealed, as certified by the commissioner; the term of the levy expressed in years, which may be any number not exceeding ten, or that it will be levied for a continuing period of time; and the date of the election, which shall be the date of a primary or general election.

Immediately upon its passage, the resolution shall go into effect and shall be certified by the board of education to the county auditor of the proper county. The county auditor and the board of education shall proceed as required under section 5705.195 of the Revised Code, as that section existed before the effective date of its repeal by this act. No publication of the resolution is necessary other than that provided for in the notice of election. Section 5705.196 of the Revised Code, as that section existed before the effective date of its repeal by this act, shall govern the matters concerning

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JUN 30, 2025
Date: _____

Mike DeWine

Mike DeWine, Governor

the election. The submission of a question to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(D) The form of the ballot to be used at the election provided for in this section shall be as follows:

"Shall the existing levy of _____ (insert the voted millage rate of the levy to be repealed), currently being charged against residential and agricultural property by the _____ (insert the name of school district) at a rate of _____ (insert the residential/agricultural real property effective tax rate of the levy being repealed) for the purpose of _____ (insert the purpose of the existing levy) be repealed, and shall a levy be imposed by the _____ (insert the name of school district) in excess of the ten-mill limitation for the necessary requirements of the school district in the sum of _____ (insert the annual amount the levy is to produce), estimated by the tax commissioner to require _____ (insert the number of mills) mills for each one dollar of valuation, which amounts to _____ (insert the rate expressed in dollars and cents) for each one hundred dollars of valuation for the initial year of the tax, for a period of _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in _____ (insert the first year the tax is to be levied), first due in calendar year _____ (insert the first calendar year in which the tax shall be due)?

	FOR THE RENEWAL OF THE TAX LEVY
	AGAINST THE RENEWAL OF THE TAX LEVY

RMD

	FOR THE REPEAL AND TAX
	AGAINST THE REPEAL AND TAX

If the question submitted is a proposal to repeal all or a portion of more than one existing levy, the form of the ballot shall be modified by substituting the statement "shall the existing levy of" with "shall existing levies of" and inserting the aggregate voted and aggregate effective tax rates to be repealed.

(E) If a majority of the electors voting on the question submitted in an election vote in favor of the repeal and levy, the result shall be certified immediately after the canvass by the board of elections to the board of education. The board of education may make the levy necessary to raise the amount specified in the resolution for the purpose stated in the resolution and shall certify it to the county auditor, who shall extend it on the current year tax lists for collection. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.

(F) A levy imposed under this section for a continuing period of time may be decreased or repealed pursuant to section 5705.261 of the Revised Code. If a levy imposed under this section is disapproved, the initial text was

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JUN 30, 2025

Date: _____

Mike DeWine

decreased, the amount calculated under division (B)(4) of this section and paid under section 5705.2110 of the Revised Code shall be decreased by the same proportion as the levy is decreased. If the levy is repealed, no further payments shall be made to the district under that section.

(G) At any time, the board of education, by a vote of two-thirds of all of its members, may adopt a resolution to renew a tax levied under this section. The resolution shall provide for levying the tax and specifically all of the following:

- (1) That the tax shall be called, and designated on the ballot as, a renewal levy;
- (2) The amount of the renewal tax, which shall be no more than the amount of tax previously collected;
- (3) The number of years, not to exceed ten, that the renewal tax will be levied, or that it will be levied for a continuing period of time;
- (4) That the purpose of the renewal tax is for current expenses.

The board shall certify a copy of the resolution to the board of elections not later than ninety days before the date of the election at which the question is to be submitted, which shall be the date of a primary or general election.

(H) The form of the ballot to be used at the election on the question of renewing a levy under this section shall be as follows:

"Shall a tax levy renewing an existing levy of _____ (insert the annual dollar amount the levy is to produce each year), estimated to require _____ (insert the number of mills) mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's ~~appraised~~ market value, be imposed by the _____ (insert the name of school district) for the purpose of current expenses for a period of _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in _____ (insert the first year the tax is to be levied), first due in calendar year _____ (insert the first calendar year in which the tax shall be due)?"

	FOR THE RENEWAL OF THE TAX LEVY
	AGAINST THE RENEWAL OF THE TAX LEVY

" *Amo*

If the levy submitted is to be for less than the amount of money previously collected, the form of the ballot shall be modified to add "and reducing" after "renewing" and to add before "estimated to require" the statement "be approved at a tax rate necessary to produce \$ _____ (insert the lower annual dollar amount the levy is to produce each year)."

Sec. 5705.2111. (A) If the board of directors of a regional student education district created under section 3313.83 of the Revised Code desires to levy a tax in excess of the ten-mill limitation throughout the district for the purpose of funding the services to be provided by the district to students enrolled in the school districts of which the district is composed and their immediate family members, the board shall propose the levy to each of the boards of education of those school

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Date *JUN 30, 2025*

Mike DeWine

Mike DeWine, Governor

districts. The proposal shall specify the rate or amount of the tax, the number of years the tax will be levied or that it will be levied for a continuing period of time, and that the aggregate rate of the tax shall not exceed three mills per dollar of taxable value in the regional student education district.

(B)(1) If a majority of the boards of education of the school districts of which the regional student education district is composed approves the proposal for the tax levy, the board of directors of the regional student education district may adopt a resolution approved by a majority of the board's full membership declaring the necessity of levying the proposed tax in excess of the ten-mill limitation throughout the district for the purpose of funding the services to be provided by the district to students enrolled in the school districts of which the district is composed and their immediate family members. The resolution shall provide for the question of the tax to be submitted to the electors of the district at a general, primary, or special election on a day to be specified in the resolution that is consistent with the requirements of section 3501.01 of the Revised Code and that occurs at least ninety days after the resolution is certified to the board of elections. The resolution shall specify the rate or amount of the tax and the number of years the tax will be levied or that the tax will be levied for a continuing period of time. The aggregate rate of tax levied by a regional student education district under this section at any time shall not exceed three mills per dollar of taxable value in the district. A tax levied under this section may be renewed, subject to section 5705.25 of the Revised Code, ~~or replaced as provided in section 5705.192 of the Revised Code.~~

(2) The resolution shall take effect immediately upon passage, and no publication of the resolution is necessary other than that provided in the notice of election. The resolution shall be certified and submitted in the manner provided under section 5705.25 of the Revised Code, and that section governs the arrangements governing submission of the question and other matters concerning the election.

Sec. 5705.2114. (A) If the board of directors of a career-technical cooperative education district created under section 3313.831 of the Revised Code desires to levy a tax in excess of the ten-mill limitation throughout the district for the purpose of funding the services to be provided by the district to students enrolled in the school districts of which the district is composed, the board shall propose the levy to each of the boards of education of those school districts. The proposal shall specify the rate or amount of the tax, the number of years the tax will be levied or that it will be levied for a continuing period of time, and that the aggregate rate of the tax shall not exceed three mills per dollar of taxable value in the career-technical cooperative education district.

(B)(1) If a majority of the boards of education of the school districts of which the career-technical cooperative education district is composed approves the proposal for the tax levy, the board of directors of the career-technical cooperative education district may adopt a resolution approved by a majority of the board's full membership declaring the necessity of levying the proposed tax in excess of the ten-mill limitation throughout the district for the purpose of funding the services to be provided by the district to students enrolled in the school districts of which the district is composed. The resolution shall provide for the question of the tax to be submitted for the

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JUNE 30
Date 2025

Mike DeWine

electors of the district at a general, primary, or special election on a day to be specified in the resolution that is consistent with the requirements of section 3501.01 of the Revised Code and that occurs at least ninety days after the resolution is certified to the board of elections. The resolution shall specify the rate or amount of the tax and the number of years the tax will be levied or that the tax will be levied for a continuing period of time. The aggregate rate of tax levied by a career-technical cooperative education district under this section at any time shall not exceed three mills per dollar of taxable value in the district. A tax levied under this section may be renewed, subject to section 5705.25 of the Revised Code, except that the tax may not be renewed and increased.

(2) The resolution shall take effect immediately upon passage, and no publication of the resolution is necessary other than that provided in the notice of election. The resolution shall be certified and submitted in the manner provided under section 5705.25 of the Revised Code, and that section governs the arrangements governing submission of the question and other matters concerning the election.

Sec. 5705.221. (A) At any time, the board of county commissioners of any county by a majority vote of the full membership may declare by resolution and certify to the board of elections of the county that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide the necessary requirements of the county's alcohol, drug addiction, and mental health service district established pursuant to Chapter 340. of the Revised Code, or the county's contribution to a joint-county district of which the county is a part, and that it is necessary to levy a tax in excess of such limitation for the operation of community addiction services providers and community mental health services providers and the acquisition, construction, renovation, financing, maintenance, and operation of alcohol and drug addiction facilities and mental health facilities.

Such resolution shall conform to section 5705.19 of the Revised Code, except that the increased rate may be in effect for any number of years not exceeding ten.

The resolution shall be certified and submitted in the manner provided in section 5705.25 of the Revised Code, except that it may be placed on the ballot in any election, and except as otherwise provided in division (G) of this section. The resolution shall be certified to the board of elections not less than ninety days before the election at which it will be voted upon.

If the majority of the electors voting on a levy to supplement general fund appropriations for the support of the comprehensive community addiction and mental health services providers vote in favor of the levy, the board may levy a tax within the county at the additional rate outside the ten-mill limitation during the specified period, for the purpose stated in the resolution.

(B) When electors have approved a tax levy under this section, the board of county commissioners may anticipate a fraction of the proceeds of the levy and, from time to time, issue anticipation notes in accordance with section 5705.191 or 5705.193 of the Revised Code.

(C) The county auditor who is the fiscal officer of the alcohol, drug addiction, and mental health service district, upon receipt of a resolution from the board of alcohol, drug addiction, and

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Date: JUNE 30, 2025

Mike DeWine

Mike DeWine, Governor

mental health services, shall establish for the district a capital improvements account or a reserve balance account, or both, as specified in the resolution. The capital improvements account shall be a contingency fund for the necessary acquisition, replacement, renovation, or construction of facilities and movable and fixed equipment. Upon the request of the board, funds not needed to pay for current expenses may be appropriated to the capital improvements account, in amounts such that the account does not exceed twenty-five per cent of the replacement value of all capital facilities and equipment currently used by the board for programs and services. Other funds which are available for current capital expenses from federal, state, or local sources may also be appropriated to this account.

The reserve balance account shall contain those funds that are not needed to pay for current operating expenses and not deposited in the capital improvements account but that will be needed to pay for operating expenses in the future. Upon the request of a board, such funds shall be appropriated to the reserve balance account. Payments from the capital improvements account and the reserve balance account shall be made by the county treasurer who is the custodian of funds for the district upon warrants issued by the county auditor who is the fiscal officer of the district pursuant to orders of the board.

(D) If a board of county commissioners levies a tax under this section for the county's contribution to a joint-county district of which the county is a part, revenue from the tax shall only be expended for the benefit of the residents of the county.

(E) If a board of county commissioners levies a tax under this section for the county's contribution to a joint-county district of which the county is a part and that district expands or contracts due to the addition or withdrawal of another county, the board, provided that county remains a part of the newly expanded or contracted joint-county district, shall continue to levy and collect that tax, pursuant to the terms originally approved by electors, for the county's contribution to the newly expanded or contracted joint-county district of which the county is a part. Notwithstanding ~~sections 5705.192 and section 5705.25~~ of the Revised Code, the election notice and ballot language of a renewal ~~or replacement~~ of such a levy shall identify the name of the newly expanded or contracted joint-county district.

(F) If a board of county commissioners levies a tax under this section for the county's contribution to a joint-county district of which the county is a part and the county withdraws from the district, the board shall continue to levy and collect that tax, pursuant to the terms originally approved by electors, for one of the following purposes, if either situation applies:

(1) For the county's contribution to a newly joined joint-county district, if the county joins such a joint-county district in the tax year after the year in which the county withdraws from the other joint-county district;

(2) To provide the necessary requirements of the county's alcohol, drug addiction, and mental health service district, if the county establishes such a district under Chapter 340. of the Revised Code in the tax year after the year in which the county withdraws from the joint-county

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Date: JUN 30 2025

Mike DeWine

Mike DeWine, Governor

district.

Notwithstanding ~~sections 5705.192 and section~~ 5705.25 of the Revised Code, the election notice and ballot language of a renewal ~~or replacement~~ of such a levy shall identify the name of the newly established district or newly joined joint-county district.

(G) Division (G) of this section applies only if all of the following apply: *RMD*

(1) The county withdraws from a joint-county district.

(2) The board of alcohol, drug addiction, and mental health services of that joint-county district levies a tax under section 5705.19 of the Revised Code in the tax year for which the county withdraws from the joint-county district.

(3) The board of county commissioners of the withdrawing county adopts a resolution under division (A) of this section proposing a tax under this section that specifies that the first tax year the tax is to be levied by the board is the tax year after the year the tax described in division (G)(2) of this section expires or is renewed ~~or replaced~~, as authorized under division (B) of section 340.01 of the Revised Code.

The proposed tax described in division (G)(3) of this section may be a renewal, renewal and decrease, or renewal and increase of the tax described in division (G)(2) of this section, except that, notwithstanding section 5705.25 of the Revised Code, the election notice and ballot language of a renewal of such a levy shall identify the county as the subdivision within which the tax will be levied and not the joint-county district from which the county withdrew.

~~Alternatively, the tax described in division (G)(3) of this section may be a replacement, replacement and decrease, or replacement and increase of the tax described in division (G)(2) of this section, as authorized under section 5705.192 of the Revised Code, except that, notwithstanding that section, the election notice and ballot language of a replacement of such a levy shall identify the county as the subdivision within which the tax will be levied and not the joint-county district from which the county withdrew.~~

Sec. 5705.222. (A) At any time the board of county commissioners of any county by a majority vote of the full membership may declare by resolution and certify to the board of elections of the county that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide the necessary requirements of the county board of developmental disabilities established pursuant to Chapter 5126. of the Revised Code and that it is necessary to levy a tax in excess of such limitation for the operation of community programs and services authorized by county boards of developmental disabilities, for the acquisition, construction, renovation, financing, maintenance, and operation of developmental disabilities facilities, or for both of such purposes.

The resolution shall conform to section 5705.19 of the Revised Code, except that the increased rate may be in effect for any number of years not exceeding ten or for a continuing period of time.

The resolution shall be certified and submitted in the manner provided in section 5705.25 of

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Date *JUNE 30, 2025*

Mike DeWine

Mike DeWine, Governor

~~Amounts in a capital improvements account or reserve balance account that are not in excess of the limitations prescribed in this division shall be considered reasonable and shall not be taken into consideration by the county budget commission when determining whether to reduce the taxing authority of a county under section 5705.32 of the Revised Code.~~

Sec. 5705.233. (A) As used in this section, "criminal justice facility" means any facility located within the county in which a tax is levied under this section and for which the board of commissioners of such county may make an appropriation under section 307.45 of the Revised Code.

(B) The board of county commissioners of any county, at any time, may declare by resolution that it may be necessary for the county to issue general obligation bonds for permanent improvements to a criminal justice facility, including the acquisition, construction, enlargement, renovation, or maintenance of such a facility. The resolution shall state all of the following:

- (1) The necessity and purpose of the bond issue;
- (2) The date of the general or special election at which the question shall be submitted to the electors;
- (3) The amount, approximate date, estimated rate of interest, and maximum number of years over which the principal of the bonds may be paid;
- (4) The necessity of levying a tax outside the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities.

On adoption of the resolution, the board of county commissioners shall certify a copy of it to the county auditor. The county auditor promptly shall estimate and certify to the board the average annual property tax rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, required throughout the stated maturity of the bonds to pay debt charges on the bonds, in the same manner as under division (C) of section 133.18 of the Revised Code. Except as provided in division (C) of this section, division (B) of section 5705.03 of the Revised Code does not apply to tax levy proceedings initiated under this section.

(C) After receiving the county auditor's certification under division (B) of this section and, if applicable, section 5705.03 of the Revised Code, the board of county commissioners may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future criminal justice requirements of the county; that it is necessary to issue general obligation bonds of the county for permanent improvements to a criminal justice facility and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; that it is necessary for a specified number of years or for a continuing period of time to levy additional taxes in excess of the ten-mill limitation to provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to such a criminal justice facility or to pay for operating expenses of the facility and other criminal justice services for which the board may

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Date: JUN 30, 2025

Mike DeWine

make an appropriation under section 307.45 of the Revised Code, or both; and that the question of the bonds and taxes shall be submitted to the electors of the county at a general or special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

(1) The county auditor's estimate of the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds;

(2) The proposed rate of the tax, if any, for operating expenses and criminal justice services, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time;

(3) The proposed rate of the tax, if any, for permanent improvements to a criminal justice facility, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time.

The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election, except that division (B) of section 5705.03 of the Revised Code applies if the resolution proposes an additional tax for operating expenses and criminal justice services or permanent improvements. The board of county commissioners shall certify, immediately after its adoption, a copy of the resolution, along with copies of the auditor's certifications under division (B) of this section or section 5705.03 of the Revised Code, if applicable, and the board's resolution under division (B) of this section, to the board of elections.

(D) The board of elections shall make the arrangements for the submission of the question proposed under division (C) of this section to the electors of the county, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the county for the election of county officers. The resolution shall be put before the electors as one ballot question, with a favorable vote indicating approval of the bond issue, the levy to pay debt charges on the bonds and any anticipatory securities, the operating expenses and criminal justice services levy, and the permanent improvements levy, as those levies may be proposed. The board of elections shall publish notice of the election in a newspaper of general circulation in the county once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, before the election. If a board of elections operates and maintains a web site, that board also shall post notice of the election on its web site for thirty days before the election. The notice of election shall state all of the following:

- RND*
- (1) The principal amount of the proposed bond issue;
 - (2) The permanent improvements for which the bonds are to be issued;
 - (3) The maximum number of years over which the principal of the bonds may be paid;
 - (4) The estimated additional average annual property tax rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county

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June 30, 2025
Date

Mike DeWine

auditor's ~~appraised-market~~ value, to pay the debt charges on the bonds, as certified by the county auditor;

(5) The proposed rate of the additional tax, if any, for operating expenses and criminal justice services;

(6) The number of years the operating expenses or criminal justice services tax will be in effect, or that it will be in effect for a continuing period of time;

(7) The proposed rate of the additional tax, if any, for permanent improvements;

(8) The number of years the permanent improvements tax will be in effect, or that it will be in effect for a continuing period of time;

(9) The estimated annual collections, if applicable, of the current operating expenses or criminal justice services levy and permanent improvements levy, as certified by the county auditor;

(10) The time and place of the election.

(E) The form of the ballot for an election under this section is as follows:

"Shall _____ be authorized to do the following:

(1) Issue bonds for the purpose of _____ in the principal amount of \$ _____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's ~~appraised-market~~ value, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?"

If either a levy for permanent improvements or a levy for operating expenses and criminal justice services is proposed, or both are proposed, the ballot also shall contain the following language, as appropriate:

"(2) Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to a criminal justice facility, that the county auditor estimates will collect \$ _____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's ~~appraised-market~~ value, for _____ (number of years of the levy, or a continuing period of time)?

(3) Levy an additional property tax to pay operating expenses of a criminal justice facility and provide other criminal justice services, that the county auditor estimates will collect \$ _____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's ~~appraised-market~~ value, for _____ (number of years of the levy, or a continuing period of time)?

FOR THE BOND ISSUE AND LEVY (OR LEVIES)

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)"

(F) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor. If a majority of the electors voting on the question vote for it,

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Date

JUNE 30,
2025

Mike DeWine

Mike DeWine, Governor

the board of county commissioners may proceed with issuance of the bonds and the levy and collection of the property tax for the debt service on the bonds and any anticipatory securities in the same manner and subject to the same limitations as for securities issued under section 133.18 of the Revised Code, and with the levy and collection of the property tax or taxes for operating expenses and criminal justice services and for permanent improvements at the additional rate or any lesser rate in excess of the ten-mill limitation. Any securities issued by the board of commissioners under this section are Chapter 133. securities, as that term is defined in section 133.01 of the Revised Code.

(G)(1) After the approval of a tax for operating expenses and criminal justice services under this section and before the time the first collection and distribution from the levy can be made, the board of county commissioners may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected during the first year of the levy.

(2) After the approval of a tax under this section for permanent improvements to a criminal justice facility, the board of county commissioners may anticipate a fraction of the proceeds of the tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax remaining to be collected in each year over a period of five years after issuance of the notes.

Anticipation notes under this section shall be issued as provided in section 133.24 of the Revised Code. Notes issued under division (G) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(H) A tax for operating expenses and criminal justice services or for permanent improvements levied under this section for a specified number of years may be renewed ~~or replaced~~ in the same manner as a tax for current operating expenses or permanent improvements levied under section 5705.19 of the Revised Code. A tax levied under this section for a continuing period of time may be decreased in accordance with section 5705.261 of the Revised Code.

Sec. 5705.25. (A)(1) A copy of any resolution adopted as provided in section 5705.19 or 5705.2111 of the Revised Code shall be certified by the taxing authority to the board of elections of the proper county not less than ninety days before the general election in any year, and the board shall submit the proposal to the electors of the subdivision at the succeeding November election. In the case of a qualifying library levy, the board shall submit the question to the electors of the library district or association library district.

(2) Except as otherwise provided in this division, a resolution to renew or to renew and increase or renew and decrease an existing levy, regardless of the section of the Revised Code under which the tax was imposed, shall not be placed on the ballot unless the question is submitted at the general election held during the last year the tax to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year. The limitation of the foregoing sentence does not apply to a resolution to renew and increase or to renew

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Date: JUN 30, 2025

Mike DeWine

Mike DeWine, Governor

and decrease an existing levy that was imposed under section 5705.191 of the Revised Code to supplement the general fund for the purpose of making appropriations for one or more of the following purposes: for public assistance, human or social services, relief, welfare, hospitalization, health, and support of general hospitals. The limitation of the second preceding sentence also does not apply to a resolution that proposes to renew two or more existing levies imposed under section 5705.222 or division (L) of section 5705.19 of the Revised Code, or under section 5705.21 or 5705.217 of the Revised Code, in which case the question shall be submitted on the date of the general or primary election held during the last year at least one of the levies to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held during the ensuing year. A resolution proposing to renew or renew and increase or decrease an existing levy may specify that the renewal, increase, or decrease of the existing levy shall be extended on the tax list for the tax year specified in the resolution, which may be the last year the existing levy may be extended on the list or the ensuing year. If the renewal, increase, or decrease is to be extended on the tax list for the last tax year the existing levy would otherwise be extended, the existing levy shall not be extended on the tax list for that last year unless the question of the renewal, increase, or decrease is not approved by a majority of electors voting on the question, in which case the existing levy shall be extended on the tax list for that last year.

For purposes of this section, a levy shall be considered to be an "existing levy" through the year following the last year it can be placed on the tax list and duplicate.

(3) The board of elections shall make the necessary arrangements for the submission of such questions to the electors of such subdivision, library district, or association library district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision, library district, or association library district for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the subdivision, library district, or association library district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, the levy's estimated annual collections if the levy is not to pay debt charges, the proposed increase in rate, expressed in mills for each one dollar of taxable value, either that rate or the effective rate, as applicable, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value, the number of years during which the increase will be in effect, the first month and year in which the tax will be levied, and the time and place of the election.

(B) The form of the ballots cast at an election held pursuant to division (A) of this section shall be as follows:

"An additional tax for the benefit of (name of subdivision or public library) _____ for the purpose of (purpose stated in the resolution) _____, that the county auditor estimates will collect \$ _____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which

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JUN 30, 2025

Date _____

Mike DeWine

Mike DeWine, Governor

amounts to \$ _____ for each \$100,000 of the county auditor's ~~appraised market~~ value, for _____ (life of indebtedness or number of years the levy is to run).

	For the Tax Levy
	Against the Tax Levy

12 m d

(C) If the levy is to be in effect for a continuing period of time, the notice of election and the form of ballot shall so state instead of setting forth a specified number of years for the levy.

If the additional tax or the renewal, increase, or decrease of an existing levy is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, the phrase ", commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due)."

If the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot specified in division (B) of this section must be changed by substituting for the words "An additional" at the beginning of the form, the words "A renewal of a" in case of a proposal to renew an existing levy in the same amount; the words "A renewal of _____ mills and an increase of _____ mills for each \$1 of taxable value to constitute a" in the case of an increase; or the words "A renewal of part of an existing levy, being a reduction of _____ mills for each \$1 of taxable value, to constitute a" in the case of a decrease in the proposed levy. Additionally, the effective rate, in lieu of the rate, shall be expressed for each one hundred thousand dollars of the county auditor's ~~appraised market~~ value.

If the levy submitted is a proposal to renew two or more existing levies imposed under section 5705.222 or division (L) of section 5705.19 of the Revised Code, or under section 5705.21 or 5705.217 of the Revised Code, the form of the ballot specified in division (B) of this section shall be modified by substituting for the words "an additional tax" the words "a renewal of ____ (insert the number of levies to be renewed) existing taxes."

If the levy submitted is a levy under section 5705.72 of the Revised Code or a proposal to renew, increase, or decrease an existing levy imposed under that section, the name of the subdivision shall be "the unincorporated area of _____ (name of township)."

If the levy is for the payment of debt charges, the form of the ballot shall be modified by omitting the phrase ", that the county auditor estimates will collect \$ _____ annually."

The question covered by a resolution adopted under this section shall be submitted as a separate proposition but may be printed on the same ballot with any other proposition submitted at the same election, other than the election of officers. More than one such question may be submitted at the same election.

(D) A levy voted in excess of the ten-mill limitation under this section shall be certified to the tax commissioner. In the first year of the levy, it shall be extended on the tax lists after the February settlement succeeding the election. If the additional tax is to be placed upon the tax list and

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JUN 30, 2025

Date

Mike DeWine

the current year, as specified in the resolution providing for its submission, the result of the election shall be certified immediately after the canvass by the board of elections to the taxing authority, who shall make the necessary levy and certify it to the county auditor, who shall extend it on the tax lists for collection. After the first year, the tax levy shall be included in the annual tax budget that is certified to the county budget commission.

(E) A tax levied under section 5705.2111 of the Revised Code shall not be renewed and increased.

Sec. 5705.251. (A) A copy of a resolution adopted under section 5705.212 or 5705.213 of the Revised Code shall be certified by the board of education to the board of elections of the proper county not less than ninety days before the date of the election specified in the resolution, and the board of elections shall submit the proposal to the electors of the school district at a special election to be held on that date. The board of elections shall make the necessary arrangements for the submission of the question or questions to the electors of the school district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the school district for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the subdivision once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election.

(1) In the case of a resolution adopted under section 5705.212 of the Revised Code, the notice shall state separately, for each tax being proposed, the purpose; the proposed increase in rate, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value as well as in mills for each one dollar of taxable value; the number of years during which the increase will be in effect; and the first calendar year in which the tax will be due. The notice shall also state the original tax's estimated annual collections and the estimated aggregate annual collections of all such taxes. For an election on the question of a renewal levy, the notice shall state the purpose; the levy's estimated annual collections; the proposed rate, expressed in mills for each one dollar of taxable value; the effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value; and the number of years the tax will be in effect. If the resolution is adopted under division (C) of that section, the rate of each tax being proposed shall be expressed as both the total rate and the portion of the total rate to be allocated to the qualifying school district and the portion to be allocated to partnering community schools.

(2) In the case of a resolution adopted under section 5705.213 of the Revised Code, the notice shall state the purpose; the amount proposed to be raised by the tax in the first year it is levied; the estimated average additional tax rate for the first year it is proposed to be levied, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value; the number of years during which the increase will be in effect; and the first calendar year in which the tax will be due. The notice also

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Date

July 30,
2015

Mike DeWine

Mike DeWine, Governor

shall state the amount by which the amount to be raised by the tax may be increased in each year after the first year. The amount of the allowable increase may be expressed in terms of a dollar increase over, or a percentage of, the amount raised by the tax in the immediately preceding year. For an election on the question of a renewal levy, the notice shall state the purpose; the amount proposed to be raised by the tax; the estimated tax rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value; and the number of years the tax will be in effect.

In any case, the notice also shall state the time and place of the election.

(B)(1) The form of the ballot in an election on taxes proposed under section 5705.212 of the Revised Code shall be as follows:

"Shall the _____ school district be authorized to levy taxes for current expenses, the aggregate rate of which may increase in _____ (number) increment(s) of not more than _____ mill(s) for each \$1 of taxable value, from an original rate of _____ mill(s) for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's ~~appraised~~ market value, that the county auditor estimates will collect \$_____ annually, to a maximum rate of _____ mill(s) for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's ~~appraised~~ market value, that the county auditor estimates will collect \$_____ annually? The original tax is first proposed to be levied in _____ (the first year of the tax), and the incremental tax in _____ (the first year of the increment) (if more than one incremental tax is proposed in the resolution, the first year that each incremental tax is proposed to be levied shall be stated in the preceding format, and the increments shall be referred to as the first, second, third, or fourth increment, depending on their number). The aggregate rate of tax so authorized will _____ (insert either, "expire with the original rate of tax which shall be in effect for _____ years" or "be in effect for a continuing period of time").

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

If the tax is proposed by a qualifying school district under division (C)(1) of section 5705.212 of the Revised Code, the form of the ballot shall be modified by adding, after the phrase "each \$1 of taxable value," the following: "(of which _____ mills is to be allocated to partnering community schools)."

(2) The form of the ballot in an election on the question of a renewal levy under section 5705.212 of the Revised Code shall be as follows:

"Shall the _____ school district be authorized to renew a tax for current expenses, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ (effective rate) for each \$100,000 of the county auditor's ~~appraised~~ market value, for _____ (number of years the levy shall be in

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JUNE 30, 2-25
Date

Mike DeWine

effect, or a continuing period of time)?

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

RMD

If the tax is proposed by a qualifying school district under division (C)(2) of section 5705.212 of the Revised Code and the total rate and the rates allocated to the school district and partnering community schools are to remain the same as those of the levy being renewed, the form of the ballot shall be modified by adding, after the phrase "each \$1 of taxable value," the following: "(of which _____ mills is to be allocated to partnering community schools)." If the total rate is to be increased, the form of the ballot shall state that the proposal is to renew the existing tax with an increase in rate and shall state the increase in rate, the total rate resulting from the increase, and, of that rate, the portion of the rate to be allocated to partnering community schools. If the total rate is to be decreased, the form of the ballot shall state that the proposal is to renew a part of the existing tax and shall state the reduction in rate, the total rate resulting from the decrease, and, of that rate, the portion of the rate to be allocated to partnering community schools.

(3) If a tax proposed by a ballot form prescribed in division (B)(1) or (2) of this section is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to be in effect, the phrase ", commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due)."

(C) The form of the ballot in an election on a tax proposed under section 5705.213 of the Revised Code shall be as follows:

"Shall the _____ school district be authorized to levy the following tax for current expenses? The tax will first be levied in _____ (year) to raise \$ _____. In the _____ (number of years) following years, the tax will increase by not more than _____ (per cent or dollar amount of increase) each year, so that, during _____ (last year of the tax), the tax will raise approximately _____ (dollars). The county auditor estimates that the rate will be _____ mill(s) for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's ~~appraised~~ market value, both during _____ (first year of the tax) and _____ mill(s) for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's ~~appraised~~ market value, during _____ (last year of the tax). The tax will not be levied after _____ (year).

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

The form of the ballot in an election on the question of a renewal levy under section

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JUNE 30, 2025
Date: _____

Mike DeWine

Mike DeWine, Governor

5705.213 of the Revised Code shall be as follows:

"Shall the _____ school district be authorized to renew a tax for current expenses which will raise \$ _____, estimated by the county auditor to be _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's ~~appraised-market~~ value? The tax shall be in effect for _____ (the number of years the levy shall be in effect, or a continuing period of time).

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

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If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to be in effect, the phrase ", commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due)."

(D) The question covered by a resolution adopted under section 5705.212 or 5705.213 of the Revised Code shall be submitted as a separate question, but may be printed on the same ballot with any other question submitted at the same election, other than the election of officers. More than one question may be submitted at the same election.

(E) Taxes voted in excess of the ten-mill limitation under division (B) or (C) of this section shall be certified to the tax commissioner. If an additional tax is to be placed upon the tax list of the current year, as specified in the resolution providing for its submission, the result of the election shall be certified immediately after the canvass by the board of elections to the board of education. The board of education immediately shall make the necessary levy and certify it to the county auditor, who shall extend it on the tax list for collection. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.

Sec. 5705.261. (A) The question of decrease of an increased rate of levy approved for a continuing period of time by the voters of a subdivision or, in the case of a qualifying library levy, the voters of the library district or association library district, may be initiated by the filing of a petition with the board of elections of the proper county not less than ninety days before the general election in any year requesting that an election be held on such question. Such petition shall state the amount of the proposed decrease in the rate of levy and shall be signed by qualified electors residing in the subdivision, library district, or association library district equal in number to at least ten per cent of the total number of votes cast in the subdivision, library district, or association library district for the office of governor at the most recent general election for that office. Only one such petition may be filed during each five-year period following the election at which the voters approved the increased rate for a continuing period of time.

After determination by it that such petition is valid, the board of elections shall do both of the following:

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Date JUNE 30, 2025

Mike DeWine

(1) Request that the county auditor certify to the board, in the same manner as required for a tax levy under section 5705.03 of the Revised Code, an estimate of the levy's annual collections and the levy's effective rate in both the last year before the proposed decrease and the first year that the decrease applies, stated in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the county auditor's ~~appraised~~-market value. If the subdivision, library district, or association library district is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the subdivision or district is located the tax valuation applicable to the portion of the subdivision or district in that county.

The county auditor shall certify such information to the board of elections within ten days after receiving the board's request.

(2) Submit the question to the electors of the subdivision, library district, or association library district at the succeeding general election pursuant to division (B) of this section.

(B) The election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision, library district, or association library district for county offices. Notice of the election shall be published in a newspaper of general circulation in the district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, the levy's estimated annual collections, the amount of the proposed decrease in rate, expressed in mills for each one dollar of taxable value, the effective rate of the levy in the year before the proposed decrease and the first year that the decrease applies, both expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~-market value, and the time and place of the election. The form of the ballot cast at such election shall be prescribed by the secretary of state but must include all information required to be included in the notice. The question covered by the petition shall be submitted as a separate proposition but it may be printed on the same ballot with any other propositions submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question of a decrease at such election approve the proposed decrease in rate, the result of the election shall be certified immediately after the canvass by the board of elections to the appropriate taxing authority, which shall thereupon, after the current year, cease to levy such increased rate or levy such tax at such reduced rate upon the tax list of the subdivision, library district, or association library district. If notes have been issued in anticipation of the collection of such levy, the taxing authority shall continue to levy and collect under authority of the election authorizing the original levy such amounts as will be sufficient to pay the principal of and interest on such anticipation notes as the same fall due.

In the case of a levy for the current expenses of a qualifying school district and of partnering community schools imposed under section 5705.192, as it existed before the effective date of this amendment, division (B) of section 5705.21, division (C) of section 5705.212, or division (J) of section 5705.218 of the Revised Code for a continuing period of time, the rate allocated to the

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Date

JUNE 30, 2025
Mike DeWine

school district and to partnering community schools shall each be decreased by a number of mills per dollar that is proportionate to the decrease in the rate of the levy in proportion to the rate at which the levy was imposed before the decrease. *JUNE 30, 2025 - NMD*

Sec. 5705.27. There is hereby created in each county a county budget commission consisting of the county auditor, the county treasurer, and the prosecuting attorney. The prosecuting attorney may recuse the prosecuting attorney, in which case a member of the board of county commissioners selected by the board of county commissioners shall serve in lieu of the prosecuting attorney. Upon petition filed with the board of elections, signed by the number of electors of the county equal in amount to three per cent of the total number of votes cast for governor at the most recent election therefor, there shall be submitted to the electors of the county at the next general election occurring not sooner than ninety days after the filing of the petition, the question "Shall the county budget commission consist of two additional members to be elected from the county?" Provision shall be made on the ballot for the election from the county at large of two additional members of the county budget commission who shall be electors of the county if a majority of the electors voting on the question shall have voted in the affirmative. In such counties, where the electors have voted in the affirmative, the county budget commission shall consist of such two elected members in addition to the county auditor, the county treasurer and the prosecuting attorney or commissioner as applicable. Such members, who shall not hold any other public office, shall serve for a term of four years. ~~The~~

The commission shall meet at the office of the county auditor in each county on the first Monday in February and on the first Monday in August, annually, and shall complete its work on or before the first day of September, annually, unless for good cause the tax commissioner extends the time for completing the work. The commission shall offer, during at least one public meeting annually, testimony from a member of the commission or an invited speaker describing the concept and function of taxes levied within the ten-mill limitation, how such taxes are allocated to various jurisdictions in the county, and the fiscal impact of such taxes in light of its exemption from the reduction authorized under section 319.301 of the Revised Code. A majority of members shall constitute a quorum, provided that no action of the commission shall be valid unless agreed to by a majority of the members of the commission. The auditor shall be the secretary of the commission and shall keep a full and accurate record of all proceedings. The auditor shall appoint such messengers and clerks as the commission deems necessary, and the budget commissioners shall be allowed their actual and necessary expenses. The elected members of the commission shall also receive twenty dollars for each day in attendance at commission meetings and in discharge of official duties. Any vacancy among such elected members shall be filled by the presiding judge of the court of common pleas. In adjusting the rates of taxation and fixing the amount of taxes to be levied each year, the commissioners shall be governed by the amount of the taxable property shown on the auditor's tax list for the current year; provided that if the auditor's tax list has not been completed, the auditor shall estimate, as nearly as practicable, the amount of the taxable property for such year, and such officers shall be governed by such estimate.

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6/30/25
Date

Mike DeWine

RMD (A) All levies in excess of the ten-mill limitation; in the first year they are levied, unless the levy is the renewal of an existing tax of the subdivision or taxing unit requests an amount requiring a lower rate for the succeeding fiscal year. Such a request for an amount requiring a lower rate applies only to the succeeding fiscal year unless the subdivision or taxing unit expressly states that the request is permanent. *RMD*

(B) All levies for unsatisfied debt charges not provided for by levies in excess of the ten-mill limitation, including levies that remain necessary to pay notes issued for emergency purposes;

(C) The levies prescribed by division (B) of sections 742.33 and 742.34 of the Revised Code;

(D) Except as otherwise provided in this division, a minimum levy within the ten-mill limitation for the current expense and debt service of each subdivision or taxing unit, which shall equal two-thirds of the average levy for current expenses and debt service allotted within the fifteen-mill limitation to such subdivision or taxing unit during the last five years the fifteen-mill limitation was in effect unless such subdivision or taxing unit requests an amount requiring a lower rate. Except for the succeeding fiscal year, or if it expressed its intent to forgo collections from such a levy under division (E) of section 5705.29 of the Revised Code. Such a request for an amount requiring a lower rate applies only to the succeeding fiscal year unless the subdivision or taxing unit expressly states that the request is permanent.

Except as provided in section 5705.312 of the Revised Code, if the levies required in divisions (B) and (C) of this section for the subdivision or taxing unit equal or exceed the entire minimum levy of the subdivision as fixed, the minimum levies of the other subdivisions or taxing units shall be reduced by the commission to provide for the levies and an operating levy for the subdivision. Such additional levy shall be deducted from the minimum levies of each of the other subdivisions or taxing units, but the operating levy for a school district shall not be reduced below a figure equivalent to forty-five per cent of the millage available within the ten-mill limitation after all the levies in divisions (B) and (C) of this section have been provided for.

If a municipal corporation and a township have entered into an annexation agreement under section 709.192 of the Revised Code in which they agree to reallocate their shares of the minimum levies established under this division and if that annexation agreement is submitted along with the annual tax budget of both the township and the municipal corporation, then, when determining the minimum levy under this division, the auditor shall allocate, to the extent possible, the minimum levy for that municipal corporation and township in accordance with their annexation agreement.

~~(E) The levies prescribed by section 3709.29 of the Revised Code.~~

RMD Divisions (A) to ~~(E)~~(D) of this section are mandatory, and commissions shall be without discretion to reduce such minimum levies except as provided in such divisions section 5705.316 of the Revised Code. *RMD*

If any debt charge is omitted from the budget, the commission shall include it therein.

Sec. 5705.314. (A) If the board of education of a city, local, or exempted village school

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6/30/25
Date: _____

Mike DeWine

Mike DeWine, Governor

district proposes to change its levy within the ten-mill limitation in a manner that will result in an increase in the amount of real property taxes levied by the board in the tax year the change takes effect, the board shall hold a public hearing solely on the proposal and obtain approval from the county budget commission of each county in which the district has territory before adopting a resolution to implement the proposal.

~~The~~ (B) Before holding the board of education hearing required by division (A) of this section, the board shall publish notice of the hearing in a newspaper of general circulation in the school district once a week for two consecutive weeks or as provided in section 7.16 of the Revised Code. The second publication shall be not less than ten nor more than thirty days before the date of the hearing, and the notice shall include the date, time, place, and subject of the hearing, and a statement that the change proposed by the board may result in an increase in the amount of real property taxes levied by the board. At the time the board submits the notice for publication, the board shall send a copy of the notice to the auditor of the county where the school district is located or, if the school district is located in more than one county, to the auditor of each of those counties. Upon receipt of the notice, the county auditor shall certify a copy of the notice to the county budget commission.

(C) Upon certification of a notice to a county budget commission pursuant to division (B) of this section, the county budget commission shall schedule a hearing for a date that is not less than ten and not more than thirty days after the date of certification.

The hearing shall not be held on the same day as the hearing required by division (A) of this section, and if more than one county budget commission is required under this division to hold a hearing on the proposed levy, the county budget commission hearings shall not be held on the same day. Each commission shall publish the date, time, location, and purpose of the meeting on the county auditor's web site. The school district shall publish that information on the school's web site.

During the hearing before each commission, the school district shall present evidence demonstrating the need to change the levy to the county budget commission. The district shall not change the levy unless, by majority vote, the county budget commission approves the need to change the levy.

Sec. 5705.316. (A) A board of education of a city, local, or exempted village school district shall make the certification required under section 5705.36 of the Revised Code to the county auditor of each county in which the district is located on or before the fifteenth day of July. A district that has designated funds for permanent improvements as provided in division (B) of this section shall, at the same time, certify to each such county auditor an accounting of the amount of such designation, the amount spent towards permanent improvements, and the amount remaining of the designation.

(B) The county budget commission or, if applicable, joint budget commission shall convene on or before the fifteenth day of August to review the certifications from each such school district to determine if the amount of carry-over balance in the district's general operating budget from the

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Date: _____

Mike DeWine

Mike DeWine, Governor

RMD

preceding fiscal year exceeds forty per cent of the district's general fund expenditures made in the preceding fiscal year. A board may, by resolution, designate an amount of the district's carry-over balance as reserved for expenditure on current or future permanent improvements within the following three years. Upon certification of the resolution to the commission on or before the fifteenth day of July, the commission shall not consider the designated amount in determining whether the district's carry-over balance exceeded the threshold for those three years. If such funds are not expended as designated within those three years, the commission shall consider them as a part of the carry-over balance in all subsequent years.

(C) If a district's carry-over balance exceeds the threshold, the commission shall reduce the rate of, or the annual amount of money to be raised by, any or all of the current expense taxes levied by the district for the current tax year so as to reduce the district's collections by the amount by which the district's general operating budget carry-over balance exceeded the threshold multiplied by a percentage as provided in the following table relative to the amount of the carry-over balance:

	1	2
A	<u>Carry-over balance less than \$2 million</u>	<u>0%</u>
B	<u>Carry-over balance is \$2 million or more but less than \$4 million</u>	<u>25%</u>
C	<u>Carry-over balance is \$4 million or more but less than \$6 million</u>	<u>50%</u>
D	<u>Carry-over balance is \$6 million or more but less than \$10 million</u>	<u>75%</u>
E	<u>Carry-over balance \$10 million or more</u>	<u>100%</u>

These reductions apply only for the current tax year and shall be made without regard to maintaining the reduction limit imposed under division (E)(2) of section 319.301 of the Revised Code. The tax commissioner shall treat such a reduction as a reduction in the rate at which the tax is authorized to be levied.

(D) Nothing in this section prohibits a county budget commission from reducing the rate of a current levy as otherwise authorized by law. This section does not apply to any of the following:

(1) A school district with a current operating expenditure per equivalent pupil that is less than eighty per cent of the state average, as determined under section 3302.21 of the Revised Code, unless the district's carry-over balance exceeds fifty per cent of the preceding year's expenditures as otherwise determined under division (B) of this section.

(2) An island school district.

(3) A joint state school district.

RMD

Sec. 5705.32. (A) The county budget commission shall adjust the estimated amounts

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Date *6/30/25*

Mike DeWine

required from the general property tax for each fund, as shown by the tax budgets or other information required to be provided under section 5705.281 of the Revised Code, so as to bring the tax levies required therefor within the limitations specified in sections 5705.01 to 5705.47 of the Revised Code, for such levies, ~~but no levy shall be reduced below a minimum fixed by law~~. The commission may revise and adjust the estimate of balances and receipts from all sources for each fund and shall determine the total appropriations that may be made therefrom.

If a taxing unit declared its intent to forgo all or a portion of collections under division (E) of section 5705.29 of the Revised Code, the commission shall adjust the rate of each levy as required to result in that reduction in collections.

(B) Except as otherwise provided in section 5705.31 of the Revised Code, the county budget commission may adjust the estimated amounts required from the general property tax for each fund, as shown by the tax budgets or other information required to be provided under section 5705.281 of the Revised Code, so as to bring the tax levies required therefor within levels the commission finds reasonable and prudent to avoid unnecessary, excessive, or unneeded collections. If the county budget commission adjusts amounts from any tax levied by a taxing unit other than a qualifying subdivision, the adjustment shall be subject to both of the following:

(1) Except as authorized by section 5705.316 of the Revised Code, no levy shall be reduced below the level that would cause it to collect less than what the levy collected in the preceding year, unless funds are available from reserve balance accounts, nonexpendable trust funds, or carryover amounts to offset a reduction below that level, and the budget commission shall consider reserve balance accounts, nonexpendable trust funds, and carryover amounts for that purpose;

(2) Except as authorized by division (A) of this section or section 5705.316 of the Revised Code, no levy may be reduced to a level that would cause a school district subject to division (A) of section 3317.01 of the Revised Code to levy less than twenty mills for current operating expenses as required by that division.

(C) The commission shall fix the amount of the county public library fund to be distributed to each board of public library trustees that has qualified under section 5705.28 of the Revised Code for participation in the proceeds of such fund. The amount paid to all libraries in the county from such fund shall never be a smaller per cent of the fund than the average of the percentages of the county's classified taxes that were distributed to libraries in 1982, 1983, and 1984, as determined by the county auditor. The commission shall base the amount for distribution on the needs of such library for the construction of new library buildings, parts of buildings, improvements, operation, maintenance, or other expenses. In determining the needs of each library board of trustees, and in calculating the amount to be distributed to any library board of trustees on the basis of its needs, the commission shall make no reduction in its allocation from the fund on account of additional revenues realized by a library from increased taxes or service charges voted by its electorate, from revenues received through federal or state grants, projects, or programs, or from grants from private sources.

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Date 6/30/25

Mike DeWine

RMD **(C)(D)** Notwithstanding the fact that alternative methods of financing such needs are available, after fixing the amount to be distributed to libraries, the commission shall fix the amount, if any, of the county public library fund to be distributed to each board of township park commissioners, the county, and each municipal corporation in accordance with the following:

(1) Each municipal corporation in the county shall receive a per cent of the remainder that equals the per cent that the county auditor determines the classified property taxes originating in such municipal corporation in 1984 were of the total of all of the county's classified property taxes in 1984. The commission may deduct from this amount any amount that the budget commission allows to the board of township park commissioners of a township park district, the boundaries of which are coextensive with or contained within the boundaries of the municipal corporation.

(2) The county shall receive a per cent of the remainder that equals the per cent that the county auditor determines the classified property taxes originating outside of the boundaries of municipal corporations in the county in 1984 were of the total of all of the county's classified property taxes in 1984. The commission may deduct from this amount any amount that the budget commission allows to the board of township park commissioners of a township park district, the boundaries of which are not coextensive with or contained within those of any municipal corporation in the county.

RMD **(D)(E)** The commission shall separately set forth the amounts fixed and determined under divisions **(B)(C)** and **(C)(D)** of this section in the "official certificate of estimated resources," as provided in section 5705.35 of the Revised Code, and separately certify such amount to the county auditor who shall be guided thereby in the distribution of the county public library fund for and during the fiscal year. In determining such amounts, the commission shall be guided by the estimate certified by the tax commissioner and presented by the auditor under section 5705.31 of the Revised Code, as to the total amount of revenue to be received in the county public library fund during such fiscal year.

RMD **(E)(F)(I)** At least five days before the date of any meeting at which the budget commission plans to discuss the distribution of the county public library fund, it shall notify each legislative authority and board of public library trustees, county commissioners, and township park commissioners eligible to participate in the distribution of the fund of the date, time, place, and agenda for the meeting. Any legislative authority or board entitled to notice under this division may designate an officer or employee of such legislative authority or board to whom the commission shall deliver the notice.

(2) Before the final determination of the amount to be allotted to each subdivision from any source, the commission shall permit representatives of each subdivision and of each board of public library trustees to appear before it to explain its financial needs.

RMD **(F)(G)** If any public library receives and expends any funds allocated to it under this section for the construction of new library buildings or parts of buildings, such library shall be free and open to the inhabitants of the county in which it is located. Any board of library trustees that receives

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6/30/25
Date: _____

Mike DeWine

Mike DeWine, Governor

funds under this section and section 5747.48 of the Revised Code shall have its financial records open for public inspection at all reasonable times.

Sec. 5705.321. (A) As used in this section:

(1) "City, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population residing in the county; however, if the county budget commission on or before January 1, 1998, adopted an alternative method of apportionment that was approved by the city, located partially in the county, with the greatest population but not the greatest population residing in the county, "city, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population whether residing in the county or not, if this alternative meaning is adopted by action of the board of county commissioners and a majority of the boards of township trustees and legislative authorities of municipal corporations located wholly or partially in the county.

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

- (a) It is located wholly or partially in the county.
- (b) It is not the city, located wholly or partially in the county, with the greatest population.
- (c) Public library fund moneys are apportioned to it under the county's alternative method or formula of apportionment in the current calendar year.

Rmd (B) In lieu of the method of apportionment of the county public library fund provided by division (C)(D) of section 5705.32 of the Revised Code, the county budget commission may provide for the apportionment of the fund under an alternative method or on a formula basis as authorized by this section.

Except as otherwise provided in division (C) of this section, the alternative method of apportionment shall have first been approved by all of the following governmental units: the board of county commissioners; the legislative authority of the city, located wholly or partially in the county, with the greatest population; and a majority of the boards of township trustees and legislative authorities of municipal corporations, located wholly or partially in the county, excluding the legislative authority of the city, located wholly or partially in the county, with the greatest population. In granting or denying approval for an alternative method of apportionment, the board of county commissioners, boards of township trustees, and legislative authorities of municipal corporations shall act by motion. A motion to approve shall be passed upon a majority vote of the members of a board of county commissioners, board of township trustees, or legislative authority of a municipal corporation, shall take effect immediately, and need not be published.

Any alternative method of apportionment adopted and approved under this division may be revised, amended, or repealed in the same manner as it may be adopted and approved. If an alternative method of apportionment adopted and approved under this division is repealed, the county public library fund shall be apportioned among the subdivisions eligible to participate in the

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Date 6/30/25

Mike DeWine

nmb fund, commencing in the ensuing calendar year, under the apportionment provided in divisions (B) (C) and (D) of section 5705.32 of the Revised Code, unless the repeal occurs by operation of division (C) of this section or a new method for apportionment of the fund is provided in the action of repeal.

(C) This division applies only in counties in which the city, located wholly or partially in the county, with the greatest population has a population of twenty thousand or less and a population that is less than fifteen per cent of the total population of the county. In such a county, the legislative authorities or boards of township trustees of two or more participating political subdivisions, which together have a population residing in the county that is a majority of the total population of the county, each may adopt a resolution to exclude the approval otherwise required of the legislative authority of the city, located wholly or partially in the county, with the greatest population. All of the resolutions to exclude that approval shall be adopted not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under an alternative method of apportionment.

A motion granting or denying approval of an alternative method of apportionment under this division shall be adopted by a majority vote of the members of the board of county commissioners and by a majority vote of a majority of the boards of township trustees and legislative authorities of the municipal corporations located wholly or partially in the county, other than the city, located wholly or partially in the county, with the greatest population, shall take effect immediately, and need not be published. The alternative method of apportionment under this division shall be adopted and approved annually, not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under it. A motion granting approval of an alternative method of apportionment under this division repeals any existing alternative method of apportionment, effective with distributions to be made from the fund in the ensuing calendar year. An alternative method of apportionment under this division shall not be revised or amended after the first Monday of August of the year preceding the calendar year in which distributions are to be made under it.

(D) In determining an alternative method of apportionment authorized by this section, the county budget commission may include in the method any factor considered to be appropriate and reliable, in the sole discretion of the county budget commission.

(E) On the basis of any alternative method of apportionment adopted and approved as authorized by this section, as certified by the auditor to the county treasurer, the county treasurer shall make distribution of the money in the county public library fund to each subdivision eligible to participate in the fund, and the auditor, when the amount of those shares is in the custody of the treasurer in the amounts so computed to be due the respective subdivisions, shall at the same time certify to the tax commissioner the percentage share of the county as a subdivision. All money received into the treasury of a subdivision from the county public library fund in a county treasury shall be paid into the general fund and used for the current operating expenses of the subdivision.

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Date

6/30/25

Mike DeWine

(1) Five hundred thousand dollars;

(2) One per cent of the total revenue to be credited in the current fiscal year to the district's general fund, as specified in the district's most recent certificate of estimated resources certified under section 5705.36 of the Revised Code.

(B)(1) Notwithstanding section 5705.41 of the Revised Code, no school district shall adopt any appropriation measure, make any qualifying contract, or increase during any school year any wage or salary schedule unless there is attached thereto a certificate, signed as required by this section, that the school district has in effect the authorization to levy taxes including the renewal ~~or~~ replacement of existing levies which, when combined with the estimated revenue from all other sources available to the district at the time of certification, are sufficient to provide the operating revenues necessary to enable the district to maintain all personnel and programs for all the days set forth in its adopted school calendars for the current fiscal year and for a number of days in succeeding fiscal years equal to the number of days instruction was held or is scheduled for the current fiscal year, as follows:

(a) A certificate attached to an appropriation measure under this section shall cover only the fiscal year in which the appropriation measure is effective and shall not consider the renewal ~~or~~ replacement of an existing levy as the authority to levy taxes that are subject to appropriation in the current fiscal year unless the renewal ~~or replacement~~ levy has been approved by the electors and is subject to appropriation in the current fiscal year.

(b) A certificate attached, in accordance with this section, to any qualifying contract shall cover the term of the contract.

(c) A certificate attached under this section to a wage or salary schedule shall cover the term of the schedule.

If the board of education has not adopted a school calendar for the school year beginning on the first day of the fiscal year in which a certificate is required, the certificate attached to an appropriation measure shall include the number of days on which instruction was held in the preceding fiscal year and other certificates required under this section shall include that number of days for the fiscal year in which the certificate is required and any succeeding fiscal years that the certificate must cover.

The certificate shall be signed by the treasurer and president of the board of education and the superintendent of the school district, unless the district is in a state of fiscal emergency declared under Chapter 3316. of the Revised Code. In that case, the certificate shall be signed by a member of the district's financial planning and supervision commission who is designated by the commission for this purpose.

(2) In lieu of the certificate required under division (B) of this section, an alternative certificate stating the following may be attached:

(a) The contract is a multi-year contract for materials, equipment, or nonpayroll services essential to the education program of the district;

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JUNE 30,
Date 2-25
Mike DeWine

certificate under this section which contains any false statements is liable to the school district for the full amount paid from the district's funds on the contract or schedule. The officer, employee, or other person is jointly and severally liable in person and upon any official bond that the officer, employee, or other person has given to the school district to the extent of any payments on the void claim, not to exceed ten thousand dollars. However, no officer, employee, or other person shall be liable for a mistaken estimate of available resources made in good faith and based upon reasonable grounds. If an officer, employee, or other person is found to have complied with rules jointly adopted by the department of education and workforce and the auditor of state under this section governing methods by which revenue shall be estimated and determined sufficient to provide necessary operating revenue for the purpose of making certifications required by this section, the officer, employee, or other person shall not be liable under this section if the estimates and determinations made according to those rules do not, in fact, conform with actual revenue. The prosecuting attorney of the county, the city director of law, or other chief law officer of the district shall enforce this liability by civil action brought in any court of appropriate jurisdiction in the name of and on behalf of the school district. If the prosecuting attorney, city director of law, or other chief law officer of the district fails, upon the written request of any taxpayer, to institute action for the enforcement of the liability, the attorney general, or the taxpayer in the taxpayer's own name, may institute the action on behalf of the subdivision.

(H) This section does not require the attachment of an additional certificate beyond that required by section 5705.41 of the Revised Code for current payrolls of, or contracts of employment with, any employees or officers of the school district.

This section does not require the attachment of a certificate to a temporary appropriation measure if all of the following apply:

(1) The amount appropriated does not exceed twenty-five per cent of the total amount from all sources available for expenditure from any fund during the preceding fiscal year;

(2) The measure will not be in effect on or after the thirtieth day following the earliest date on which the district may pass an annual appropriation measure;

(3) An amended official certificate of estimated resources for the current year, if required, has not been certified to the board of education under division (B) of section 5705.36 of the Revised Code.

put Sec. 5705.55. (A) The board of directors of a lake facilities authority, by a vote of two-thirds of all its members, may at any time declare by resolution that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide an adequate amount for the necessary requirements of the authority, that it is necessary to levy a tax in excess of such limitation for any of the purposes specified in divisions (A), (B), (F), and (H) of section 5705.19 of the Revised Code, and that the question of such additional tax levy shall be submitted by the board to the electors residing within the boundaries of the impacted lake district on the day of a primary or general election. The resolution shall conform to section 5705.19 of the

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JUNE 30,
Date 2-25

Mike DeWine

Mike DeWine, Governor

Revised Code, except that the tax levy may be in effect for no more than five years, as set forth in the resolution, unless the levy is for the payment of debt charges, and the total number of mills levied for each dollar of taxable valuation that may be levied under this section for any tax year shall not exceed one mill. If the levy is for the payment of debt charges, the levy shall be for the life of the bond indebtedness.

The resolution shall specify the date of holding the election, which shall not be earlier than ninety days after the adoption and certification of the resolution to the board of elections. The resolution shall not include a levy on the current tax list and duplicate unless the election is to be held at or prior to the first Tuesday after the first Monday in November of the current tax year.

The resolution shall be certified to the board of elections of the proper county or counties not less than ninety days before the date of the election. The resolution shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided in the notice of election. Section 5705.25 of the Revised Code shall govern the arrangements for the submission of such question and other matters concerning the election, to which that section refers, except that the election shall be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of directors may forthwith make the necessary levy within the boundaries of the impacted lake district at the additional rate in excess of the ten-mill limitation on the tax list, for the purpose stated in the resolution. The tax levy shall be included in the next annual tax budget that is certified to the county budget commission.

(B) The form of the ballot in an election held on the question of levying a tax proposed pursuant to this section shall be as follows or in any other form acceptable to the secretary of state:

"A tax for the benefit of (name of lake facilities authority) _____ for the purpose of _____, that the county auditor estimates will collect \$ _____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's ~~appraised~~ market value, for _____ (life of indebtedness or number of years the levy is to run).

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

Rm

If the levy is for the payment of debt charges, the form of the ballot shall be modified by omitting the phrase ", that the county auditor estimates will collect \$ _____ annually."

(C) On approval of the levy, notes may be issued in anticipation of the collection of the proceeds of the tax levy, other than the proceeds to be received for the payment of bond debt charges, in the amount and manner and at the times as are provided in section 5705.193 of the Revised Code, for the issuance of notes by a county in anticipation of the proceeds of a tax levy. The lake facilities authority may borrow money in anticipation of the collection of current revenues as

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June 30, 2025

Mike DeWine

provided in section 133.10 of the Revised Code.

(D) If a tax is levied under this section in a tax year, no ^{Revo} other taxing authority of a subdivision or taxing unit, including a port authority, may levy a tax on property in the impacted lake district in the same tax year if the purpose of the levy is substantially the same as the purpose for which the lake facilities authority of the impacted lake district was created.

Sec. 5705.60. (A) As used in this section, "qualifying fixed-sum levy" means a tax levied on property at whatever rate is required to produce a specified amount of tax money, including a tax levied under section 5705.199 of the Revised Code, but not including a tax levied in excess of the ten-mill limitation to pay debt charges.

^{Revo}
(B) Each year, the tax commissioner shall determine by what amount, if any, the rate of a qualifying fixed sum levy must be changed for the levy to produce the levy's specified amount of money for the current tax year. The tax commissioner shall certify the amount determined for each fixed-sum levy to the appropriate county auditor by the first day of September.

(C) Unless a different rate is required by section 5705.34 of the Revised Code, each county auditor to whom a rate change is certified under division (B) of this section shall apply the adjusted rate for the current tax year.

Sec. 5709.081. (A) Real and tangible personal property owned by a political subdivision that is a public recreational facility for athletic events shall be exempt from taxation if all of the following apply:

(1) The property is controlled and managed by a political subdivision or a county-related corporation or by a similar corporation under the direct control of a political subdivision and whose members and trustees are chosen or appointed by the subdivision;

(2) All revenues and receipts derived by the subdivision or corporation that controls and manages the property, after deducting amounts needed to pay necessary expenses for the operation and management of the property, accrue to the political subdivision owning the property;

(3) The property is not occupied and used for more than seven days in any calendar month by any private entity for profit or for more than a total of fifteen days in any calendar month by all such private entities for profit;

(4) The property is under the direction and control of the political subdivision or managing corporation whenever it is being used by a private entity for profit;

(5) The primary user or users of the property, if such a primary user exists, are controlled and managed by the political subdivision or corporation that controls and manages the property.

(B) Tangible personal property, and all buildings, structures, fixtures, and improvements of any kind to the land, that are constructed or, in the case of personal property, acquired after March 2, 1992, and are part of or used in a public recreational facility used by a major league professional athletic team or a class A to class AAA minor league affiliate of a major league baseball team for a significant portion of its home schedule, and land acquired by a political subdivision in 1999 for such purposes or originally leased from a political subdivision, such political subdivision qualifying

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6/3-125
Date

Mike DeWine

shall be adopted and begin to apply in the same tax year in which such infrastructure is developed, repaired, or upgraded.

The resolution or ordinance shall require the owner of the improvements exempted from taxation to make annual service payments in lieu of taxes to the county treasurer on or before the final dates for payment of real property taxes. Service payments in lieu of taxes required by a resolution or ordinance adopted under this section shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the improvements if not for the exemption.

Service payment receipts shall be distributed at the same time and in the same manner as real property tax payments. The entire amount, however, shall be paid to the indebted subdivision. The county treasurer shall maintain a record of the service payments in lieu of taxes made from property in each indebted subdivision.

The indebted subdivision shall use the payments solely to repay the residential development loan associated with the exempted improvements. An exemption from taxation under this section and the obligation to make service payments ends beginning for the tax year after the applicable residential development loan is fully repaid, including any applicable interest. The indebted subdivision shall notify the parcel's owner, the county auditor, and the county treasurer immediately after the loan is fully repaid of the tax year in which the exemption and payments are to end.

Sec. 5709.92. (A) As used in this section:

(1) "School district" means a city, local, or exempted village school district. *RMV*

(2) "Joint vocational school district" means a joint vocational school district created under section 3311.16 of the Revised Code, and includes a cooperative education school district created under section 3311.52 or 3311.521 of the Revised Code and a county school financing district created under section 3311.50 of the Revised Code.

(3) "Total resources" means the sum of the amounts described in divisions (A)(3)(a) to (g) of this section less any reduction required under division (C)(3)(a) of this section.

(a) The state education aid for fiscal year 2015;

(b) The sum of the payments received in fiscal year 2015 for current expense levy losses under division (C)(3) of section 5727.85 and division (C)(12) of section 5751.21 of the Revised Code, as they existed at that time, excluding the portion of such payments attributable to levies for joint vocational school district purposes;

(c) The sum of fixed-sum levy loss payments received by the school district in fiscal year 2015 under division (F)(1) of section 5727.85 and division (E)(1) of section 5751.21 of the Revised Code, as they existed at that time, for fixed-sum levies charged and payable for a purpose other than paying debt charges;

(d) The district's taxes charged and payable against all property on the tax list of real and public utility property for current expense purposes for tax year 2014, including taxes charged and payable from emergency levies charged and payable under sections 5705.194 to 5705.197 of the Revised Code.

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JUN 30
Date: 2025

Mike DeWine

Mike DeWine, Governor

the Revised Code, excluding taxes levied for joint vocational school district purposes or levied under section 5705.23 of the Revised Code;

(e) The amount certified for fiscal year 2015 under division (A)(2) of section 3317.08 of the Revised Code;

(f) Distributions received during calendar year 2014 from taxes levied under section 718.09 of the Revised Code;

(g) Distributions received during fiscal year 2015 from the gross casino revenue county student fund.

(4)(a) "State education aid" for a school district means the sum of state amounts computed for the district under sections 3317.022 and 3317.0212 of the Revised Code after any amounts are added or subtracted under Section 263.240 of Am. Sub. H.B. 59 of the 130th general assembly, entitled "TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL DISTRICTS."

(b) "State education aid" for a joint vocational district means the amount computed for the district under section 3317.16 of the Revised Code after any amounts are added or subtracted under Section 263.250 of Am. Sub. H.B. 59 of the 130th general assembly, entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL DISTRICTS."

(5) "Taxes charged and payable" means taxes charged and payable after the reduction required by section 319.301 of the Revised Code but before the reductions required by sections 319.302 and 323.152 of the Revised Code.

(6) "Capacity quintile" means the capacity measure quintiles determined under division (B) of this section.

(7) "Threshold per cent" means the following:

(a) For a school district in the lowest capacity quintile, one per cent for fiscal year 2016 and two per cent for fiscal year 2017.

(b) For a school district in the second lowest capacity quintile, one and one-fourth per cent for fiscal year 2016 and two and one-half per cent for fiscal year 2017.

(c) For a school district in the third lowest capacity quintile, one and one-half per cent for fiscal year 2016 and three per cent for fiscal year 2017.

(d) For a school district in the second highest capacity quintile, one and three-fourths per cent for fiscal year 2016 and three and one-half per cent for fiscal year 2017.

(e) For a school district in the highest capacity quintile, two per cent for fiscal year 2016 and four per cent for fiscal year 2017.

(f) For a joint vocational school district, two per cent for fiscal year 2016 and four per cent for fiscal year 2017.

(8) "Current expense allocation" means the sum of the payments received by a school district or joint vocational school district in fiscal year 2015 for current expense levy losses under division (C)(3) of section 5727.85 and division (C)(12) of section 5751.21 of the Revised Code as they

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Date: June 30, 2025

Mike DeWine

existed at that time, less any reduction required under division (C)(3)(b) of this section.

(9) "Non-current expense allocation" means the sum of the payments received by a school district or joint vocational school district in fiscal year 2015 for levy losses under division (C)(3)(c) of section 5727.85 and division (C)(12)(c) of section 5751.21 of the Revised Code, as they existed at that time, and levy losses in fiscal year 2015 under division (H) of section 5727.84 of the Revised Code as that section existed at that time attributable to levies for and payments received for losses on levies intended to generate money for maintenance of classroom facilities.

(10) "Operating TPP fixed-sum levy losses" means the sum of payments received by a school district in fiscal year 2015 for levy losses under division (E) of section 5751.21 of the Revised Code, excluding levy losses for debt purposes.

(11) "Operating S.B. 3 fixed-sum levy losses" means the sum of payments received by the school district in fiscal year 2015 for levy losses under division (H) of section 5727.84 of the Revised Code, excluding levy losses for debt purposes.

(12) "TPP fixed-sum debt levy losses" means the sum of payments received by a school district in fiscal year 2015 for levy losses under division (E) of section 5751.21 of the Revised Code for debt purposes.

(13) "S.B. 3 fixed-sum debt levy losses" means the sum of payments received by the school district in fiscal year 2015 for levy losses under division (H) of section 5727.84 of the Revised Code for debt purposes.

(14) "Qualifying levies" means qualifying levies described in section 5751.20 of the Revised Code as that section was in effect before July 1, 2015.

(15) "Total taxable value" has the same meaning as in section 3317.02 of the Revised Code.

(B) The department of education and workforce shall rank all school districts in the order of districts' capacity measures determined under former section 3317.018 of the Revised Code from lowest to highest, and divide such ranking into quintiles, with the first quintile containing the twenty per cent of school districts having the lowest capacity measure and the fifth quintile containing the twenty per cent of school districts having the highest capacity measure. This calculation and ranking shall be performed once, in fiscal year 2016.

(C)(1) In fiscal year 2016, payments shall be made to school districts and joint vocational school districts equal to the sum of the amounts described in divisions (C)(1)(a) or (b) and (C)(1)(c) of this section. In fiscal year 2017, payments shall be made to school districts and joint vocational school districts equal to the amount described in division (C)(1)(a) or (b) of this section.

(a) If the ratio of the current expense allocation to total resources is equal to or less than the district's threshold percent, zero;

(b) If the ratio of the current expense allocation to total resources is greater than the district's threshold per cent, the difference between the current expense allocation and the product of the threshold percentage and total resources;

(c) For fiscal year 2016, the product of the non-current expense allocation multiplied by fifty

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Date: 6/3/25

Mike DeWine

Mike DeWine, Governor

per cent.

(2) In fiscal year 2018 and subsequent fiscal years, payments shall be made to school districts and joint vocational school districts equal to the difference obtained by subtracting the amount described in division (C)(2)(b) of this section from the amount described in division (C)(2)(a) of this section, provided that such amount is greater than zero.

(a) The sum of the payments received by the district under division (C)(1)(b) or (C)(2) of this section for the immediately preceding fiscal year;

(b) One-sixteenth of one per cent of the average of the total taxable value of the district for tax years 2014, 2015, and 2016.

(3)(a) "Total resources" used to compute payments under division (C)(1) of this section shall be reduced to the extent that payments distributed in fiscal year 2015 were attributable to levies no longer charged and payable for tax year 2014.

(b) "Current expense allocation" used to compute payments under division (C)(1) of this section shall be reduced to the extent that the payments distributed in fiscal year 2015 were attributable to levies no longer charged and payable for tax year 2014.

(4) The department of education and workforce shall report to each school district and joint vocational school district the apportionment of the payments under division (C)(1) of this section among the district's funds based on qualifying levies.

(D)(1) Payments in the following amounts shall be made to school districts and joint vocational school districts in tax years 2016 through 2021:

(a) In tax year 2016, the sum of the district's operating TPP fixed-sum levy losses and operating S.B. 3 fixed-sum levy losses.

(b) In tax year 2017, the sum of the district's operating TPP fixed-sum levy losses and eighty per cent of operating S.B. 3 fixed-sum levy losses.

(c) In tax year 2018, the sum of eighty per cent of the district's operating TPP fixed-sum levy losses and sixty per cent of its operating S.B. 3 fixed-sum levy losses.

(d) In tax year 2019, the sum of sixty per cent of the district's operating TPP fixed-sum levy losses and forty per cent of its operating S.B. 3 fixed-sum levy losses.

(e) In tax year 2020, the sum of forty per cent of the district's operating TPP fixed-sum levy losses and twenty per cent of its operating S.B. 3 fixed-sum levy losses.

(f) In tax year 2021, twenty per cent of the district's operating TPP fixed-sum levy losses.

No payment shall be made under division (D)(1) of this section after tax year 2021.

(2) Amounts are payable under division (D) of this section for fixed-sum levy losses only to the extent of such losses for qualifying levies that remain in effect for the current tax year. For this purpose, a qualifying levy levied under section 5705.194 or 5705.213 of the Revised Code remains in effect for the current tax year only if a tax levied under either of those sections is charged and payable for the current tax year for an annual sum at least equal to the annual sum levied by the board of education for tax year 2004 under those sections less the amount of the payment under this

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Date: 6/30/25

Mike DeWine

Mike DeWine, Governor

division.

(E)(1) For fixed-sum levies for debt purposes, payments shall be made to school districts and joint vocational school districts equal to one hundred per cent of the district's fixed-sum levy loss determined under division (E) of section 5751.20 and division (H) of section 5727.84 of the Revised Code as in effect before July 1, 2015, and paid in tax year 2014. No payment shall be made for qualifying levies that are no longer charged and payable.

(2) Beginning in 2016, by the thirty-first day of January of each year, the tax commissioner shall review the calculation of fixed-sum levy loss for debt purposes determined under division (E) of section 5751.20 and division (H) of section 5727.84 of the Revised Code as in effect before July 1, 2015. If the commissioner determines that a fixed-sum levy that had been scheduled to be reimbursed in the current year is no longer charged and payable, a revised calculation for that year and all subsequent years shall be made.

(F)(1) For taxes levied within the ten-mill limitation for debt purposes in tax year 1998 in the case of electric company tax value losses, and in tax year 1999 in the case of natural gas company tax value losses, payments shall be made to school districts and joint vocational school districts equal to one hundred per cent of the loss computed under division (D) of section 5727.85 of the Revised Code as in effect before July 1, 2015, as if the tax were a fixed-rate levy, but those payments shall extend through fiscal year 2016.

(2) For taxes levied within the ten-mill limitation for debt purposes in tax year 2005, payments shall be made to school districts and joint vocational school districts equal to one hundred per cent of the loss computed under division (D) of section 5751.21 of the Revised Code as in effect before July 1, 2015, as if the tax were a fixed-rate levy, but those payments shall extend through fiscal year 2018.

(G) If all the territory of a school district or joint vocational school district is merged with another district, or if a part of the territory of a school district or joint vocational school district is transferred to an existing or newly created district, the department of education and workforce, in consultation with the tax commissioner, shall adjust the payments made under this section as follows:

(1) For a merger of two or more districts, fixed-sum levy losses, total resources, current expense allocation, and non-current expense allocation of the successor district shall be the sum of such items for each of the districts involved in the merger.

(2) If property is transferred from one district to a previously existing district, the amount of the total resources, current expense allocation, and non-current expense allocation that shall be transferred to the recipient district shall be an amount equal to the total resources, current expense allocation, and non-current expense allocation of the transferor district times a fraction, the numerator of which is the number of pupils being transferred to the recipient district, measured, in the case of a school district, by formula ADM as defined in section 3317.02 of the Revised Code or, in the case of a joint vocational school district, by formula ADM as defined for a joint vocational

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disapproved.

Date 6/30/25

Mike DeWine

Mike DeWine, Governor

school district in that section, and the denominator of which is the formula ADM of the transferor district.

(3) After December 31, 2010, if property is transferred from one or more districts to a district that is newly created out of the transferred property, the newly created district shall be deemed not to have any total resources, current expense allocation, total allocation, or non-current expense allocation.

(4) If the recipient district under division (G)(2) of this section or the newly created district under division (G)(3) of this section is assuming debt from one or more of the districts from which the property was transferred and any of the districts losing the property had fixed-sum levy losses, the department of education and workforce, in consultation with the tax commissioner, shall make an equitable division of the reimbursements for those losses.

(H) The payments required by divisions (C), (D), (E), (F), and (I) of this section shall be distributed periodically to each school and joint vocational school district by the department of education and workforce unless otherwise provided for. Except as provided in division (D) of this section, if a levy that is a qualifying levy is not charged and payable in any year after 2014, payments to the school district or joint vocational school district shall be reduced to the extent that the payments distributed in fiscal year 2015 were attributable to the levy loss of that levy.

(I) For fiscal years 2022 through 2026, if the total amount to be received under divisions (C) and (E) of this section by any school district that has a nuclear power plant located within its territory is less than the amount the district received under this section in fiscal year 2017, the district shall receive a supplemental payment equal to the difference between the amount to be received under those divisions for the fiscal year and the amount received under this section in fiscal year 2017.

Sec. 5709.93. (A) As used in this section:

(1) "Taxes charged and payable" means taxes charged and payable after the reduction required by section 319.301 of the Revised Code but before the reductions required by sections 319.302 and 323.152 of the Revised Code.

(2) "Threshold per cent" means two per cent for fiscal year 2016; and, for fiscal year 2017 and thereafter, the sum of the prior year's threshold per cent plus two percentage points.

(3) "Public library" means a county, municipal, school district, or township public library that receives the proceeds of a tax levied under section 5705.23 of the Revised Code.

(4) "Local taxing unit" means a subdivision or taxing unit, as defined in section 5705.01 of the Revised Code, a park district created under Chapter 1545. of the Revised Code, or a township park district established under section 511.23 of the Revised Code, but excludes school districts and joint vocational school districts.

(5) "Municipal current expense allocation" means the sum of the payments received by a municipal corporation in calendar year 2014 for current expense levy losses under division (A)(1)(e) (ii) of section 5727.86 and division (A)(1)(c)(ii) of section 5751.22 of the Revised Code as they

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disapproved.

6/30/25
Date

Mike DeWine

of such service by a person that has less than five thousand dollars in sales of such service during the calendar year.

(s) Electronic publishing service is or is to be provided to a consumer for use in business, except that such transactions occurring between members of an affiliated group, as defined in division (B)(3)(e) of this section, are not sales.

(4) All transactions by which printed, imprinted, overprinted, lithographic, multilithic, blueprinted, photostatic, or other productions or reproductions of written or graphic matter are or are to be furnished or transferred;

(5) The production or fabrication of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the production of fabrication work; and include the furnishing, preparing, or serving for a consideration of any tangible personal property consumed on the premises of the person furnishing, preparing, or serving such tangible personal property. Except as provided in section 5739.03 of the Revised Code, a construction contract pursuant to which tangible personal property is or is to be incorporated into a structure or improvement on and becoming a part of real property is not a sale of such tangible personal property. The construction contractor is the consumer of such tangible personal property, provided that the sale and installation of carpeting, the sale and installation of agricultural land tile, the sale and erection or installation of portable grain bins, or the provision of landscaping and lawn care service and the transfer of property as part of such service is never a construction contract.

As used in division (B)(5) of this section:

(a) "Agricultural land tile" means fired clay or concrete tile, or flexible or rigid perforated plastic pipe or tubing, incorporated or to be incorporated into a subsurface drainage system appurtenant to land used or to be used primarily in production by farming, agriculture, horticulture, or floriculture. The term does not include such materials when they are or are to be incorporated into a drainage system appurtenant to a building or structure even if the building or structure is used or to be used in such production.

(b) "Portable grain bin" means a structure that is used or to be used by a person engaged in farming or agriculture to shelter the person's grain and that is designed to be disassembled without significant damage to its component parts.

(6) All transactions in which all of the shares of stock of a closely held corporation are transferred, or an ownership interest in a pass-through entity, as defined in section 5733.04 of the Revised Code, is transferred, if the corporation or pass-through entity is not engaging in business and its entire assets consist of boats, planes, motor vehicles, or other tangible personal property operated primarily for the use and enjoyment of the shareholders or owners;

(7) All transactions in which a warranty, maintenance or service contract, or similar agreement by which the vendor of the warranty, contract, or agreement agrees to repair or maintain the tangible personal property of the consumer is or is to be provided;

(8) The transfer of copyrighted motion picture films used solely for advertising purposes.

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6/30/25
Date: _____

Mike DeWine

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except that the transfer of such films for exhibition purposes is not a sale;

(9) All transactions by which tangible personal property is or is to be stored, except such property that the consumer of the storage holds for sale in the regular course of business;

(10) All transactions in which "guaranteed auto protection" is provided whereby a person promises to pay to the consumer the difference between the amount the consumer receives from motor vehicle insurance and the amount the consumer owes to a person holding title to or a lien on the consumer's motor vehicle in the event the consumer's motor vehicle suffers a total loss under the terms of the motor vehicle insurance policy or is stolen and not recovered, if the protection and its price are included in the purchase or lease agreement;

(11)(a) Except as provided in division (B)(11)(b) of this section, all transactions by which health care services are paid for, reimbursed, provided, delivered, arranged for, or otherwise made available by a medicaid health insuring corporation pursuant to the corporation's contract with the state.

(b) If the centers for medicare and medicaid services of the United States department of health and human services determines that the taxation of transactions described in division (B)(11)(a) of this section constitutes an impermissible health care-related tax under the "Social Security Act," section 1903(w), 42 U.S.C. 1396b(w), and regulations adopted thereunder, the medicaid director shall notify the tax commissioner of that determination. Beginning with the first day of the month following that notification, the transactions described in division (B)(11)(a) of this section are not sales for the purposes of this chapter or Chapter 5741. of the Revised Code. The tax commissioner shall order that the collection of taxes under sections 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, and 5741.023 of the Revised Code shall cease for transactions occurring on or after that date.

(12) All transactions by which a specified digital product is provided for permanent use or less than permanent use, regardless of whether continued payment is required.

(13) All transactions by a delivery network company for the company's delivery network services, provided the company has a waiver issued under section 5741.072 of the Revised Code.

Except as provided in this section, "sale" and "selling" do not include transfers of interest in leased property where the original lessee and the terms of the original lease agreement remain unchanged, or professional, insurance, or personal service transactions that involve the transfer of tangible personal property as an inconsequential element, for which no separate charges are made.

(C) "Vendor" means the person providing the service or by whom the transfer effected or license given by a sale is or is to be made or given and, for sales described in division (B)(3)(i) of this section, the telecommunications service vendor that provides the nine hundred telephone service; if two or more persons are engaged in business at the same place of business under a single trade name in which all collections on account of sales by each are made, such persons shall constitute a single vendor.

Physicians, certified nurse-midwives, clinical nurse specialists, certified nurse practitioners,

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6/30/25
Date

Mike DeWine

Mike DeWine, Governor

dentists, hospitals, and veterinarians who are engaged in selling tangible personal property as received from others, such as eyeglasses, mouthwashes, dentifrices, or similar articles, are vendors. Veterinarians who are engaged in transferring to others for a consideration drugs, the dispensing of which does not require an order of a licensed veterinarian, physician, certified nurse-midwife, clinical nurse specialist, or certified nurse practitioner under federal law, are vendors.

The operator of any peer-to-peer car sharing program shall be considered to be the vendor.

(D)(1) "Consumer" means the person for whom the service is provided, to whom the transfer effected or license given by a sale is or is to be made or given, to whom the service described in division (B)(3)(f) or (i) of this section is charged, or to whom the admission is granted.

(2) Physicians, certified nurse-midwives, clinical nurse specialists, certified nurse practitioners, dentists, hospitals, and blood banks operated by nonprofit institutions and persons licensed to practice veterinary medicine, surgery, and dentistry are consumers of all tangible personal property and services purchased by them in connection with the practice of medicine, dentistry, the rendition of hospital or blood bank service, or the practice of veterinary medicine, surgery, and dentistry. In addition to being consumers of drugs administered by them or by their assistants according to their direction, veterinarians also are consumers of drugs that under federal law may be dispensed only by or upon the order of a licensed veterinarian, physician, certified nurse-midwife, clinical nurse specialist, or certified nurse practitioner, when transferred by them to others for a consideration to provide treatment to animals as directed by the veterinarian.

(3) A person who performs a facility management, or similar service contract for a contractee is a consumer of all tangible personal property and services purchased for use in connection with the performance of such contract, regardless of whether title to any such property vests in the contractee. The purchase of such property and services is not subject to the exception for resale under division (E) of this section.

(4)(a) In the case of a person who purchases printed matter for the purpose of distributing it or having it distributed to the public or to a designated segment of the public, free of charge, that person is the consumer of that printed matter, and the purchase of that printed matter for that purpose is a sale.

(b) In the case of a person who produces, rather than purchases, printed matter for the purpose of distributing it or having it distributed to the public or to a designated segment of the public, free of charge, that person is the consumer of all tangible personal property and services purchased for use or consumption in the production of that printed matter. That person is not entitled to claim exemption under division (B)(42)(f) of section 5739.02 of the Revised Code for any material incorporated into the printed matter or any equipment, supplies, or services primarily used to produce the printed matter.

(c) The distribution of printed matter to the public or to a designated segment of the public, free of charge, is not a sale to the members of the public to whom the printed matter is distributed or to any persons who purchase space in the printed matter for advertising or other purposes.

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Date

6/30/25

Mike DeWine

Mike DeWine, Governor

(1) The price of the item does not exceed five hundred dollars;

(2) The item is not a watercraft or outboard motor required to be titled pursuant to Chapter 1548. of the Revised Code, a motor vehicle, an alcoholic beverage, tobacco, a vapor product as defined in section 5743.01 of the Revised Code, or an item that contains marijuana as defined in section 3796.01 of the Revised Code.

(VVV) "Alcoholic beverages" means beverages that are suitable for human consumption and contain one-half of one per cent or more of alcohol by volume.

(WWW) "Tobacco" means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco.

(XXX)(1) "Delivery network company" means a person that operates a business platform, including a web site or mobile application, to facilitate delivery network services.

(2) "Delivery network courier" means an individual connected to a consumer through a delivery network company and who provides delivery network services to that consumer.

(3) "Delivery network services" means both of the following when performed as part of a single transaction:

(a) Pickup of a local product by a delivery network courier from a local merchant that is not under common ownership or control of the delivery network company through which the transaction was initiated, and which may include selection, collection, and purchase of the local product;

(b) Delivery by the delivery network courier of that local product to a location designated by the consumer that is not more than seventy-five miles from the local merchant's place of business where the pickup described in division (XXX)(3)(a) of this section occurs.

(4) "Local merchant" means a person engaged in selling local products from a temporary or fixed place of business in this state, including a kitchen, restaurant, grocery store, retail store, or convenience store.

(5) "Local product" means any tangible personal property, including food, but excluding freight, mail, or a package to which postage is affixed.

Sec. 5739.011. (A) As used in this section:

(1) "Manufacturer" means a person who is engaged in manufacturing, processing, assembling, or refining a product for sale and, solely for the purposes of division (B)(12) of this section, a person who meets all the qualifications of that division.

(2) "Manufacturing facility" means a single location where a manufacturing operation is conducted, including locations consisting of one or more buildings or structures in a contiguous area owned or controlled by the manufacturer.

(3) "Materials handling" means the movement of the product being or to be manufactured, during which movement the product is not undergoing any substantial change or alteration in its state or form.

(4) "Testing" means a process or procedure to identify the properties or assure the quality of a material or product.

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disapproved

6/30/25
Date

Mike DeWine

(5) "Completed product" means a manufactured item that is in the form and condition as it will be sold by the manufacturer. An item is completed when all processes that change or alter its state or form or enhance its value are finished, even though the item subsequently will be tested to ensure its quality or be packaged for storage or shipment.

(6) "Continuous manufacturing operation" means the process in which raw materials or components are moved through the steps whereby manufacturing occurs. Materials handling of raw materials or parts from the point of receipt or preproduction storage or of a completed product, to or from storage, to or from packaging, or to the place from which the completed product will be shipped, is not a part of a continuous manufacturing operation.

(7) "Food" has the same meaning as in section 3717.01 of the Revised Code.

(B) For purposes of division ~~(B)(42)(g)~~(B)(42)(f) of section 5739.02 of the Revised Code, the "thing transferred" includes, but is not limited to, any of the following:

(1) Production machinery and equipment that act upon the product or machinery and equipment that treat the materials or parts in preparation for the manufacturing operation;

(2) Materials handling equipment that moves the product through a continuous manufacturing operation; equipment that temporarily stores the product during the manufacturing operation; or, excluding motor vehicles licensed to operate on public highways, equipment used in intraplant or interplant transfers of work in process where the plant or plants between which such transfers occur are manufacturing facilities operated by the same person;

(3) Catalysts, solvents, water, acids, oil, and similar consumables that interact with the product and that are an integral part of the manufacturing operation;

(4) Machinery, equipment, and other tangible personal property used during the manufacturing operation that control, physically support, produce power for, lubricate, or are otherwise necessary for the functioning of production machinery and equipment and the continuation of the manufacturing operation;

(5) Machinery, equipment, fuel, power, material, parts, and other tangible personal property used to manufacture machinery, equipment, or other tangible personal property used in manufacturing a product for sale;

(6) Machinery, equipment, and other tangible personal property used by a manufacturer to test raw materials, the product being manufactured, or the completed product;

(7) Machinery and equipment used to handle or temporarily store scrap that is intended to be reused in the manufacturing operation at the same manufacturing facility;

(8) Coke, gas, water, steam, and similar substances used in the manufacturing operation; machinery and equipment used for, and fuel consumed in, producing or extracting those substances; machinery, equipment, and other tangible personal property used to treat, filter, pump, or otherwise make the substance suitable for use in the manufacturing operation; and machinery and equipment used for, and fuel consumed in, producing electricity for use in the manufacturing operation;

(9) Machinery, equipment, and other tangible personal property used to transport or transmit

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disapproved.

Date 6/30/25



Mike DeWine, Governor

electricity, coke, gas, water, steam, or similar substances used in the manufacturing operation from the point of generation, if produced by the manufacturer, or from the point where the substance enters the manufacturing facility, if purchased by the manufacturer, to the manufacturing operation;

(10) Machinery, equipment, and other tangible personal property that treats, filters, cools, refines, or otherwise renders water, steam, acid, oil, solvents, or similar substances used in the manufacturing operation reusable, provided that the substances are intended for reuse and not for disposal, sale, or transportation from the manufacturing facility;

(11) Parts, components, and repair and installation services for items described in division (B) of this section;

(12) Machinery and equipment, detergents, supplies, solvents, and any other tangible personal property located at a manufacturing facility that are used in the process of removing soil, dirt, or other contaminants from, or otherwise preparing in a suitable condition for use, towels, linens, articles of clothing, floor mats, mop heads, or other similar items, to be supplied to a consumer as part of laundry and dry cleaning services, only when the towels, linens, articles of clothing, floor mats, mop heads, or other similar items belong to the provider of the services;

(13) Equipment and supplies used to clean processing equipment that is part of a continuous manufacturing operation to produce food for human consumption.

(C) For purposes of division ~~(B)(42)(g)~~(B)(42)(f) of section 5739.02 of the Revised Code, the "thing transferred" does not include any of the following:

(1) Tangible personal property used in administrative, personnel, security, inventory control, record-keeping, ordering, billing, or similar functions;

(2) Tangible personal property used in storing raw materials or parts prior to the commencement of the manufacturing operation or used to handle or store a completed product, including storage that actively maintains a completed product in a marketable state or form;

(3) Tangible personal property used to handle or store scrap or waste intended for disposal, sale, or other disposition, other than reuse in the manufacturing operation at the same manufacturing facility;

(4) Tangible personal property that is or is to be incorporated into realty;

(5) Machinery, equipment, and other tangible personal property used for ventilation, dust or gas collection, humidity or temperature regulation, or similar environmental control, except machinery, equipment, and other tangible personal property that totally regulates the environment in a special and limited area of the manufacturing facility where the regulation is essential for production to occur;

(6) Tangible personal property used for the protection and safety of workers, unless the property is attached to or incorporated into machinery and equipment used in a continuous manufacturing operation;

(7) Tangible personal property used to store fuel, water, solvents, acid, oil, or similar items consumed in the manufacturing operation;

The above boxed and initialed text was
disapproved.

Date 6/30/25

Mike DeWine

Mike DeWine, Governor

(8) Except as provided in division (B)(13) of this section, machinery, equipment, and other tangible personal property used to clean, repair, or maintain real or personal property in the manufacturing facility;

(9) Motor vehicles registered for operation on public highways.

(D) For purposes of division ~~(B)(42)(g)~~(B)(42)(f) of section 5739.02 of the Revised Code, if the "thing transferred" is a machine used by a manufacturer in both a taxable and an exempt manner, it shall be totally taxable or totally exempt from taxation based upon its quantified primary use. If the "things transferred" are fungibles, they shall be taxed based upon the proportion of the fungibles used in a taxable manner.

Sec. 5739.02. For the purpose of providing revenue with which to meet the needs of the state, for the use of the general revenue fund of the state, for the purpose of securing a thorough and efficient system of common schools throughout the state, for the purpose of affording revenues, in addition to those from general property taxes, permitted under constitutional limitations, and from other sources, for the support of local governmental functions, and for the purpose of reimbursing the state for the expense of administering this chapter, an excise tax is hereby levied on each retail sale made in this state.

(A)(1) The tax shall be collected as provided in section 5739.025 of the Revised Code. The rate of the tax shall be five and three-fourths per cent. The tax applies and is collectible when the sale is made, regardless of the time when the price is paid or delivered.

(2) In the case of the lease or rental, with a fixed term of more than thirty days or an indefinite term with a minimum period of more than thirty days, of any motor vehicles designed by the manufacturer to carry a load of not more than one ton, watercraft, outboard motor, or aircraft, or of any tangible personal property, other than motor vehicles designed by the manufacturer to carry a load of more than one ton, to be used by the lessee or renter primarily for business purposes, the tax shall be collected by the vendor at the time the lease or rental is consummated and shall be calculated by the vendor on the basis of the total amount to be paid by the lessee or renter under the lease agreement. If the total amount of the consideration for the lease or rental includes amounts that are not calculated at the time the lease or rental is executed, the tax shall be calculated and collected by the vendor at the time such amounts are billed to the lessee or renter. In the case of an open-end lease or rental, the tax shall be calculated by the vendor on the basis of the total amount to be paid during the initial fixed term of the lease or rental, and for each subsequent renewal period as it comes due. As used in this division, "motor vehicle" has the same meaning as in section 4501.01 of the Revised Code, and "watercraft" includes an outdrive unit attached to the watercraft.

A lease with a renewal clause and a termination penalty or similar provision that applies if the renewal clause is not exercised is presumed to be a sham transaction. In such a case, the tax shall be calculated and paid on the basis of the entire length of the lease period, including any renewal periods, until the termination penalty or similar provision no longer applies. The taxpayer shall bear the burden, by a preponderance of the evidence, that the transaction or series of transactions is not a

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disapproved

6/30/25
Date

Mike DeWine

Mike DeWine, Governor

sham transaction.

(3) Except as provided in division (A)(2) of this section, in the case of a sale, the price of which consists in whole or in part of the lease or rental of tangible personal property, the tax shall be measured by the installments of that lease or rental.

(4) In the case of a sale of a physical fitness facility service or recreation and sports club service, the price of which consists in whole or in part of a membership for the receipt of the benefit of the service, the tax applicable to the sale shall be measured by the installments thereof.

(B) The tax does not apply to the following:

(1) Sales to the state or any of its political subdivisions, or to any other state or its political subdivisions if the laws of that state exempt from taxation sales made to this state and its political subdivisions including either of the following:

(a) Sales or rentals of tangible personal property by construction contractors or subcontractors to provide temporary traffic control or temporary structures, including material and equipment used to comply with the Ohio manual of uniform traffic control devices adopted pursuant to section 4511.09 of the Revised Code, whereby the state or any of its political subdivisions take title to, or permanent or temporary possession of, such tangible personal property for use by the state or any of its political subdivisions, including for use by the general public thereof;

(b) Sales of services by construction contractors or subcontractors to provide temporary traffic control or structures, including labor used to comply with the Ohio manual of uniform traffic control devices adopted pursuant to section 4511.09 of the Revised Code, whereby the state or any of its political subdivisions, including the general public thereof, receive the benefit of such services.

As used in divisions (B)(1)(a) and (b) of this section, "temporary structures" include temporary roads, bridges, drains, and pavement.

(2) Sales of food for human consumption off the premises where sold;

(3) Sales of food sold to students only in a cafeteria, dormitory, fraternity, or sorority maintained in a private, public, or parochial school, college, or university;

(4) Sales of newspapers and sales or transfers of magazines distributed as controlled circulation publications; *RM*

(5) The furnishing, preparing, or serving of meals without charge by an employer to an employee provided the employer records the meals as part compensation for services performed or work done;

(6)(a) Sales of motor fuel upon receipt, use, distribution, or sale of which in this state a tax is imposed by the law of this state, but this exemption shall not apply to the sale of motor fuel on which a refund of the tax is allowable under division (A) of section 5735.14 of the Revised Code; and the tax commissioner may deduct the amount of tax levied by this section applicable to the price of motor fuel when granting a refund of motor fuel tax pursuant to division (A) of section 5735.14 of the Revised Code and shall cause the amount deducted to be paid into the general revenue fund of this state;

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disapproved.

6/30/25
Date _____

Mike DeWine

rolling stock;

(15) Sales to persons primarily engaged in any of the activities mentioned in division (B)(42) (a), ~~(g)(f)~~, or ~~(h)(g)~~ of this section, to persons engaged in making retail sales, or to persons who purchase for sale from a manufacturer tangible personal property that was produced by the manufacturer in accordance with specific designs provided by the purchaser, of packages, including material, labels, and parts for packages, and of machinery, equipment, and material for use primarily in packaging tangible personal property produced for sale, including any machinery, equipment, and supplies used to make labels or packages, to prepare packages or products for labeling, or to label packages or products, by or on the order of the person doing the packaging, or sold at retail. "Packages" includes bags, baskets, cartons, crates, boxes, cans, bottles, bindings, wrappings, and other similar devices and containers, but does not include motor vehicles or bulk tanks, trailers, or similar devices attached to motor vehicles. "Packaging" means placing in a package. Division (B) (15) of this section does not apply to persons engaged in highway transportation for hire.

(16) Sales of food to persons using supplemental nutrition assistance program benefits to purchase the food. As used in this division, "food" has the same meaning as in 7 U.S.C. 2012 and federal regulations adopted pursuant to the Food and Nutrition Act of 2008.

(17) Sales to persons engaged in farming, agriculture, horticulture, or floriculture, of tangible personal property for use or consumption primarily in the production by farming, agriculture, horticulture, or floriculture of other tangible personal property for use or consumption primarily in the production of tangible personal property for sale by farming, agriculture, horticulture, or floriculture; or material and parts for incorporation into any such tangible personal property for use or consumption in production; and of tangible personal property for such use or consumption in the conditioning or holding of products produced by and for such use, consumption, or sale by persons engaged in farming, agriculture, horticulture, or floriculture, except where such property is incorporated into real property;

(18) Sales of drugs for a human being that may be dispensed only pursuant to a prescription; insulin as recognized in the official United States pharmacopoeia; urine and blood testing materials when used by diabetics or persons with hypoglycemia to test for glucose or acetone; hypodermic syringes and needles when used by diabetics for insulin injections; epoetin alfa when purchased for use in the treatment of persons with medical disease; hospital beds when purchased by hospitals, nursing homes, or other medical facilities; and medical oxygen and medical oxygen-dispensing equipment when purchased by hospitals, nursing homes, or other medical facilities;

(19) Sales of prosthetic devices, durable medical equipment for home use, or mobility enhancing equipment, when made pursuant to a prescription and when such devices or equipment are for use by a human being.

(20) Sales of emergency and fire protection vehicles and equipment to nonprofit organizations for use solely in providing fire protection and emergency services, including trauma care and emergency medical services, for political subdivisions of the state;

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disapproved.

6/30/25
Date: _____



Mike DeWine, Governor

consumer product safety commission safety standard for carriages and strollers under 16 C.F.R. 1227.2.

(36) Sales to a person engaged in the business of horticulture or producing livestock of materials to be incorporated into a horticulture structure or livestock structure;

(37) Sales of personal computers, computer monitors, computer keyboards, modems, and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students;

(38) Sales of tangible personal property that is not required to be registered or licensed under the laws of this state to a citizen of a foreign nation that is not a citizen of the United States, provided the property is delivered to a person in this state that is not a related member of the purchaser, is physically present in this state for the sole purpose of temporary storage and package consolidation, and is subsequently delivered to the purchaser at a delivery address in a foreign nation. As used in division (B)(38) of this section, "related member" has the same meaning as in section 5733.042 of the Revised Code, and "temporary storage" means the storage of tangible personal property for a period of not more than sixty days.

(39) Sales of used manufactured homes and used mobile homes, as defined in section 5739.0210 of the Revised Code, made on or after January 1, 2000;

(40) Sales of tangible personal property and services to a provider of electricity used or consumed directly and primarily in generating, transmitting, or distributing electricity for use by others, including property that is or is to be incorporated into and will become a part of the consumer's production, transmission, or distribution system and that retains its classification as tangible personal property after incorporation; fuel or power used in the production, transmission, or distribution of electricity; energy conversion equipment as defined in section 5727.01 of the Revised Code; and tangible personal property and services used in the repair and maintenance of the production, transmission, or distribution system, including only those motor vehicles as are specially designed and equipped for such use. The exemption provided in this division shall be in lieu of all other exemptions in division (B)(42)(a) or (n)(m) of this section to which a provider of electricity may otherwise be entitled based on the use of the tangible personal property or service purchased in generating, transmitting, or distributing electricity.

(41) Sales to a person providing services under division (B)(3)(p) of section 5739.01 of the Revised Code of tangible personal property and services used directly and primarily in providing taxable services under that section.

(42) Sales where the purpose of the purchaser is to do any of the following:

(a) To incorporate the thing transferred as a material or a part into tangible personal property to be produced for sale by manufacturing, assembling, processing, or refining; or to use or consume the thing transferred directly in producing tangible personal property for sale by mining, including, without limitation, the extraction from the earth of all substances that are classed geologically as

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disapproved

6/30/25
Date _____

Mike DeWine

minerals, or directly in the rendition of a public utility service, except that the sales tax levied by this section shall be collected upon all meals, drinks, and food for human consumption sold when transporting persons. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

(b) To hold the thing transferred as security for the performance of an obligation of the vendor;

(c) To resell, hold, use, or consume the thing transferred as evidence of a contract of insurance;

(d) To use or consume the thing directly in commercial fishing;

(e) To incorporate the thing transferred as a material or a part into, or to use or consume the thing transferred directly in the production of, magazines distributed as controlled circulation publications;

(f) ~~To use or consume the thing transferred in the production and preparation in suitable condition for market and sale of printed, imprinted, overprinted, lithographic, multilithic, blueprinted, photostatic, or other productions or reproductions of written or graphic matter;~~

RND (g) To use the thing transferred, as described in section 5739.011 of the Revised Code, primarily in a manufacturing operation to produce tangible personal property for sale;

RND (h)(g) To use the benefit of a warranty, maintenance or service contract, or similar agreement, as described in division (B)(7) of section 5739.01 of the Revised Code, to repair or maintain tangible personal property, if all of the property that is the subject of the warranty, contract, or agreement would not be subject to the tax imposed by this section;

RND (i)(h) To use the thing transferred as qualified research and development equipment;

RND (j)(i) To use or consume the thing transferred primarily in storing, transporting, mailing, or otherwise handling purchased sales inventory in a warehouse, distribution center, or similar facility when the inventory is primarily distributed outside this state to retail stores of the person who owns or controls the warehouse, distribution center, or similar facility, to retail stores of an affiliated group of which that person is a member, or by means of direct marketing. This division does not apply to motor vehicles registered for operation on the public highways. As used in this division, "affiliated group" has the same meaning as in division (B)(3)(e) of section 5739.01 of the Revised Code and "direct marketing" ~~has the same meaning as in division (B)(35) of this section~~ means the method of selling where consumers order tangible personal property by United States mail, delivery service, or telecommunication and the vendor delivers or ships the tangible personal property sold to the consumer from a warehouse, catalogue distribution center, or similar fulfillment facility by means of the United States mail, delivery service, or common carrier.

RND (k)(j) To use or consume the thing transferred to fulfill a contractual obligation incurred by a warrantor pursuant to a warranty provided as a part of the price of the tangible personal property sold or by a vendor of a warranty, maintenance or service contract, or similar agreement the provision of which is defined as a sale under division (B)(7) of section 5739.01 of the Revised Code;

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disapproved

6/30/25

Date:

Mike DeWine

RMD (4)(k) To use or consume the thing transferred in the production of a newspaper for distribution to the public;

RMD (m)(l) To use tangible personal property to perform a service listed in division (B)(3) of section 5739.01 of the Revised Code, if the property is or is to be permanently transferred to the consumer of the service as an integral part of the performance of the service;

RMD (n)(m) To use or consume the thing transferred primarily in producing tangible personal property for sale by farming, agriculture, horticulture, or floriculture. Persons engaged in rendering farming, agriculture, horticulture, or floriculture services for others are deemed engaged primarily in farming, agriculture, horticulture, or floriculture. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

~~(o) To use or consume the thing transferred in acquiring, formatting, editing, storing, and disseminating data or information by electronic publishing;~~

~~(p) To provide the thing transferred to the owner or lessee of a motor vehicle that is being repaired or serviced, if the thing transferred is a rented motor vehicle and the purchaser is reimbursed for the cost of the rented motor vehicle by a manufacturer, warrantor, or provider of a maintenance, service, or other similar contract or agreement, with respect to the motor vehicle that is being repaired or serviced;~~

RMD (q)(n) To use or consume the thing transferred directly in production of crude oil and natural gas for sale. Persons engaged in rendering production services for others are deemed engaged in production.

As used in division *RMD* (B)(42)(q)(B)(42)(n) of this section, "production" means operations and tangible personal property directly used to expose and evaluate an underground reservoir that may contain hydrocarbon resources, prepare the wellbore for production, and lift and control all substances yielded by the reservoir to the surface of the earth. *RMD*

(i) For the purposes of division *RMD* (B)(42)(q)(B)(42)(n) of this section, the "thing transferred" includes, but is not limited to, any of the following:

(I) Services provided in the construction of permanent access roads, services provided in the construction of the well site, and services provided in the construction of temporary impoundments;

(II) Equipment and rigging used for the specific purpose of creating with integrity a wellbore pathway to underground reservoirs;

(III) Drilling and workover services used to work within a subsurface wellbore, and tangible personal property directly used in providing such services;

(IV) Casing, tubulars, and float and centralizing equipment;

(V) Trailers to which production equipment is attached;

(VI) Well completion services, including cementing of casing, and tangible personal property directly used in providing such services;

(VII) Wireline evaluation, mud logging, and perforation services, and tangible personal

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disapproved.

Date *6/30/25*

Mike DeWine

property directly used in providing such services;

(VIII) Reservoir stimulation, hydraulic fracturing, and acidizing services, and tangible personal property directly used in providing such services, including all material pumped downhole;

(IX) Pressure pumping equipment;

(X) Artificial lift systems equipment;

(XI) Wellhead equipment and well site equipment used to separate, stabilize, and control hydrocarbon phases and produced water;

(XII) Tangible personal property directly used to control production equipment.

(ii) For the purposes of division (B)(42)(q)(B)(42)(n) of this section, the "thing transferred" does not include any of the following:

(I) Tangible personal property used primarily in the exploration and production of any mineral resource regulated under Chapter 1509. of the Revised Code other than oil or gas;

(II) Tangible personal property used primarily in storing, holding, or delivering solutions or chemicals used in well stimulation as defined in section 1509.01 of the Revised Code;

(III) Tangible personal property used primarily in preparing, installing, or reclaiming foundations for drilling or pumping equipment or well stimulation material tanks;

(IV) Tangible personal property used primarily in transporting, delivering, or removing equipment to or from the well site or storing such equipment before its use at the well site;

(V) Tangible personal property used primarily in gathering operations occurring off the well site, including gathering pipelines transporting hydrocarbon gas or liquids away from a crude oil or natural gas production facility;

(VI) Tangible personal property that is to be incorporated into a structure or improvement to real property;

(VII) Well site fencing, lighting, or security systems;

(VIII) Communication devices or services;

(IX) Office supplies;

(X) Trailers used as offices or lodging;

(XI) Motor vehicles of any kind;

(XII) Tangible personal property used primarily for the storage of drilling byproducts and fuel not used for production;

(XIII) Tangible personal property used primarily as a safety device;

(XIV) Data collection or monitoring devices;

(XV) Access ladders, stairs, or platforms attached to storage tanks.

The enumeration of tangible personal property in division (B)(42)(q)(ii)(B)(42)(n)(ii) of this section is not intended to be exhaustive, and any tangible personal property not so enumerated shall not necessarily be construed to be a "thing transferred" for the purposes of division (B)(42)(q)(B) (42)(n) of this section.

The commissioner shall adopt and promulgate rules under sections 119.01 to 119.13 of the

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Date: 6/30/25

Mike DeWine

Revised Code that the commissioner deems necessary to administer division (B)(42)(q)(B)(42)(n) of this section.

As used in division (B)(42) of this section, "thing" includes all transactions included in divisions (B)(3)(a), (b), and (e) of section 5739.01 of the Revised Code.

(43) Sales conducted through a coin operated device that activates vacuum equipment or equipment that dispenses water, whether or not in combination with soap or other cleaning agents or wax, to the consumer for the consumer's use on the premises in washing, cleaning, or waxing a motor vehicle, provided no other personal property or personal service is provided as part of the transaction.

(44) Sales of replacement and modification parts for engines, airframes, instruments, and interiors in, and paint for, aircraft used primarily in a fractional aircraft ownership program, and sales of services for the repair, modification, and maintenance of such aircraft, and machinery, equipment, and supplies primarily used to provide those services.

~~(45) Sales of telecommunications service that is used directly and primarily to perform the functions of a call center. As used in this division, "call center" means any physical location where telephone calls are placed or received in high volume for the purpose of making sales, marketing, customer service, technical support, or other specialized business activity, and that employs at least fifty individuals that engage in call center activities on a full time basis, or sufficient individuals to fill fifty full time equivalent positions.~~ The fee imposed by section 3743.22 of the Revised Code, if it is separately stated on the invoice, bill of sale, or similar document given by the vendor to the consumer for a retail sale made in this state.

(46) Sales by a telecommunications service vendor of 900 service to a subscriber. This division does not apply to information services.

(47) Sales of value-added non-voice data service. This division does not apply to any similar service that is not otherwise a telecommunications service.

(48) Sales of feminine hygiene products.

(49) Sales of materials, parts, equipment, or engines used in the repair or maintenance of aircraft or avionics systems of such aircraft, and sales of repair, remodeling, replacement, or maintenance services in this state performed on aircraft or on an aircraft's avionics, engine, or component materials or parts. As used in division (B)(49) of this section, "aircraft" means aircraft of more than six thousand pounds maximum certified takeoff weight or used exclusively in general aviation.

(50) Sales of full flight simulators that are used for pilot or flight-crew training, sales of repair or replacement parts or components, and sales of repair or maintenance services for such full flight simulators. "Full flight simulator" means a replica of a specific type, or make, model, and series of aircraft cockpit. It includes the assemblage of equipment and computer programs necessary to represent aircraft operations in ground and flight conditions, a visual system providing an out-of-the-cockpit view, and a system that provides cues at least equivalent to those of a three-degree-of-

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6/30/24
Date: _____

Mike DeWine

(3) Division (C) of this section does not apply to the board of county commissioners of any county in which a convention center or facility exists or is being constructed on November 15, 1998, or of any county in which a convention facilities authority levies a tax pursuant to section 351.021 of the Revised Code on that date.

(D)(1) As used in division (D) of this section, "cost" has the same meaning as in section 351.01 of the Revised Code, and "convention center" has the same meaning as in section 307.695 of the Revised Code.

(2) A board of county commissioners that levies a tax under division (A) of this section on June 30, 2002, at a rate of three per cent may, by resolution adopted not later than September 30, 2002, amend the resolution levying the tax to provide for all of the following:

(a) That the rate of the tax shall be increased by not more than an additional three and one-half per cent on each transaction;

(b) That all of the revenue from the increase in rate shall be pledged and contributed to a convention facilities authority established by the board of county commissioners under Chapter 351. of the Revised Code on or before May 15, 2002, and be used to pay costs of constructing, expanding, maintaining, operating, or promoting a convention center in the county, including paying bonds, or notes issued in anticipation of bonds, as provided by that chapter;

(c) That no portion of the revenue arising from the increase in rate need be returned to municipal corporations or townships as otherwise required under division (A) of this section;

(d) That the increase in rate shall not be subject to diminution by initiative or referendum or by law while any bonds, or notes in anticipation of bonds, issued by the authority under Chapter 351. of the Revised Code to which the revenue is pledged, remain outstanding in accordance with their terms, unless provision is made by law or by the board of county commissioners for an adequate substitute therefor that is satisfactory to the trustee if a trust agreement secures the bonds.

(3) Any board of county commissioners that, pursuant to division (D)(2) of this section, has amended a resolution levying the tax authorized by division (A) of this section may further amend the resolution to provide that the revenue referred to in division (D)(2)(b) of this section shall be pledged and contributed both to a convention facilities authority to pay the costs of constructing, expanding, maintaining, or operating one or more convention centers in the county, including paying bonds, or notes issued in anticipation of bonds, as provided in Chapter 351. of the Revised Code, and to a convention and visitors' bureau to pay the costs of promoting one or more convention centers in the county.

(4) A county having a population of seven hundred thousand or less may not levy the increased rate described in division (D)(2) of this section on or after the first day of the first month beginning after the effective date of this amendment. RMD

(E)(1) As used in division (E) of this section:

(a) "Port authority" means a port authority created under Chapter 4582. of the Revised Code.

(b) "Port authority military-use facility" means port authority facilities on

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6/30/25
Date:

Mike DeWine

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~~(p) The credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code.~~

(3) The election provided for under division (D) of this section applies only to the taxable year for which the election is made by the pass-through entity. Unless the tax commissioner provides otherwise, this election, once made, is binding and irrevocable for the taxable year for which the election is made. Nothing in this division shall be construed to provide for any deduction or credit that would not be allowable if a nonresident pass-through entity investor were to file an annual return.

(4) If a pass-through entity makes the election provided for under division (D) of this section, the pass-through entity shall be liable for any additional taxes, interest, interest penalty, or penalties imposed by this chapter if the tax commissioner finds that the single return does not reflect the correct tax due by the pass-through entity investors covered by that return. Nothing in this division shall be construed to limit or alter the liability, if any, imposed on pass-through entity investors for unpaid or underpaid taxes, interest, interest penalty, or penalties as a result of the pass-through entity's making the election provided for under division (D) of this section. For the purposes of division (D) of this section, "correct tax due" means the tax that would have been paid by the pass-through entity had the single return been filed in a manner reflecting the commissioner's findings. Nothing in division (D) of this section shall be construed to make or hold a pass-through entity liable for tax attributable to a pass-through entity investor's income from a source other than the pass-through entity electing to file the single return.

(E) If a husband and wife file a joint federal income tax return for a taxable year, they shall file a joint return under this section for that taxable year, and their liabilities are joint and several, but, if the federal income tax liability of either spouse is determined on a separate federal income tax return, they shall file separate returns under this section.

If either spouse is not required to file a federal income tax return and either or both are required to file a return pursuant to this chapter, they may elect to file separate or joint returns, and, pursuant to that election, their liabilities are separate or joint and several. If a husband and wife file separate returns pursuant to this chapter, each must claim the taxpayer's own exemption, but not both, as authorized under section 5747.02 of the Revised Code on the taxpayer's own return.

(F) Each return or notice required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's social security number. Each return shall be verified by a declaration under the penalties of perjury. The tax commissioner shall prescribe the form that the signature and declaration shall take.

(G) Each return or notice required to be filed under this section shall be made and filed as required by section 5747.04 of the Revised Code, on or before the fifteenth day of April of each year, on forms that the tax commissioner shall prescribe, together with remittance made payable to the treasurer of state in the combined amount of the state and all school district income taxes shown

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6/30/25
Date

Mike DeWine

partnership may file an application for a refund under this division within the ninety-day period prescribed for filing the federal adjustments return, even if it is filed beyond the period prescribed by section 5747.11 of the Revised Code, if it otherwise conforms to the requirements of that section. An application filed under this division may claim a refund of overpayments resulting only from final federal adjustments unless it is also filed within the time prescribed by section 5747.11 of the Revised Code. It shall not reopen those facts, figures, computations, or attachments that are not affected, either directly or indirectly, by the federal adjustment.

(b) An audited partnership may not file an application for refund under division (E) of this section based on final federal adjustments described in section 6225(a)(2) of the Internal Revenue Code.

(3) Any refund granted to a pass-through entity filing an application for refund under division (E) of this section shall be reduced by amounts previously claimed as a credit under section 5747.059 or division (I) of section 5747.08 of the Revised Code by the pass-through entity's direct or indirect investors.

(F) Excluding the deadline in division (C)(2)(c)(ii) of this section, an audited partnership, or a direct or indirect investor of an audited partnership that is a pass-through entity, may automatically extend the deadline for reporting, payments, and refunds under this section by sixty days if the entity has ten thousand or more direct investors and notifies the commissioner of such extension, in writing, before the unextended deadline.

RMD Sec. 5747.124. (A) As used in this section, "judgment creditor" excludes all state and federal agencies, instrumentalities, and political subdivisions.

(B) If a person entitled to a refund under this chapter is a judgment debtor indebted to a judgment creditor, as defined in section 2716.01 of the Revised Code, the amount refundable shall be subject to an order of garnishment of property, other than personal earnings, issued under sections 2716.11 and 2716.13 of the Revised Code. Upon receipt of such an order, the tax commissioner shall pay the amount of the refund not already paid to the person entitled to the refund to the clerk of court that issued the order, unless otherwise payable in accordance with section 5747.12, 5747.121, 5747.122, or 5747.123 of the Revised Code, provided all of the following are true:

(1) The judgment creditor has made reasonable efforts to collect the debt before submitting the garnishment order to the tax commissioners;

(2) The principal balance of the judgment, excluding interest and post-judgment fees, is greater than two hundred fifty dollars;

(3) The judgment underlying the garnishment order was issued not less than one and not more than seven years before it is submitted to the tax commissioner.

(C) Any order of garnishment submitted under this section shall be satisfied after overdue child support subject to section 5747.121 of the Revised Code and debts described in division (A) of section 5747.12 of the Revised Code.

(D) If the amount refundable is less than the amount stated on the order of garnishment, it

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Date 6/30/25

Mike DeWine

Mike DeWine, Governor