



OHIO LEGISLATIVE SERVICE COMMISSION

Synopsis of House Committee Amendments*

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Sub. S.B. 51

132nd General Assembly
(H. Finance)

Exempts from sales and use tax exports that are in Ohio only temporarily for storage and package consolidation before being delivered to a foreign citizen and declares an emergency.

Establishes a criminal background check procedure for public employees and contractors with access to federal tax information.

Changes the definition of "taxable year" for a business that elects to have the Department of Taxation administer its municipal income tax and declares an emergency.

Provides for one-time payments to certain taxing districts to partially compensate those districts for property tax revenue losses due to a decline in the value of nuclear power plants.

Establishes a temporary procedure by which a village may apply for a property tax exemption and the abatement of unpaid property taxes for 2009 and thereafter for a former school building.

Authorizes a retrospective tax exemption for improvements subject to a municipal tax increment financing arrangement that were not exempt for prior tax years due to procedural error.

Requires a recomputation of foundation funding for a school district if a nonprofit hospital in the district was mistakenly included in the property tax base for 2016.

Extends the deadline for Clermont County to levy an additional 1% lodging tax by extending the date by which the county's convention and visitors' bureau must first enter into a contract to construct a lodging tax-funded sports facility.

* This synopsis does not address amendments that may have been adopted on the House Floor.

Authorizes the conveyance of state-owned real estate to the City of Akron.

Specifies that if any provision in the bill is invalidated by a court, the invalidity will not affect the bill's other provisions.