



# Ohio Legislative Service Commission

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## Synopsis of Senate Committee Amendments\*

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### **Sub. H.B. 182**

131st General Assembly  
(S. Ways and Means)

Allows "mixed-use developments" rather than "mixed-use facilities" to be included in the territory of a joint economic development district (JEDD), despite a general prohibition under continuing law against creating a JEDD in a residential area.

Eliminates a provision of the House-passed bill that would have deemed property and business owners that failed to respond to a certified mailing regarding a JEDD contract to have signed by default the petition approving the contract.

Requires the contracting parties to a JEDD to equally share the costs of complying with petition and notice requirements.

Requires a business owner seeking exemption from a JEDD income tax to file a complaint to the Court of Common Pleas of the county in which the JEDD is located rather than to the Director of Development Services.

Stipulates that, if a complaint requesting exemption is denied, all taxes, penalties, and interest accrued before the court's determination must be paid in full.

Specifies that municipal corporations administering, collecting, and enforcing a JEDD income tax have the authority to exempt the net profits of businesses and income of employees from the tax if an exemption complaint is approved by the Court of Common Pleas pursuant to the procedure established by the bill.

Specifies that the expedited procedures described in Chapter 2506. of the Revised Code involving appeals of final orders, adjudications, or decisions of government agencies and administrative officers do not apply to requests for exemption from JEDD income tax.

Expands the class of low-income community businesses eligible to receive credit-eligible investments for the purposes of the Ohio New Markets tax credit to include businesses that derive 15% or more of revenue from real estate sales or rentals.

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

Exempts from taxation certain real property that is owned by a nonprofit corporation exempt from federal income tax and that is selected by SBA as an intermediary lender in the Federal Microloan Program.

Lowers the contribution threshold necessary to maintain an income tax refund contribution "check-off" from \$150,000 over two consecutive years to \$50,000 over five consecutive years.

Extends the deadline for municipal corporations to report information necessary for the Municipal Income Tax Net Operating Loss Committee to compute the fiscal effects of recent changes to the law governing municipal income tax net operating loss (NOL) deductions from September 30, 2016, to December 31, 2016.

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