



# OHIO LEGISLATIVE SERVICE COMMISSION

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## **Synopsis of Senate Committee Amendments\***

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### **Sub. H.B. 384**

131st General Assembly  
(S. Finance)

#### **Education**

##### **Performance audits of state institutions of higher education**

Prohibits the Auditor of State from auditing the academic performance of a state institution of higher education.

Sets costs limits for performance audits of state universities and colleges.

Permits state institutions of higher education to obtain loans from the Leverage for Efficiency, Accountability, and Performance (LEAP) Fund to pay for performance audits of the institutions.

##### **Midwest Student Exchange Program**

Permits the Chancellor of Higher Education to endorse Ohio's participation in the Midwest Student Exchange Program.

##### **Inter-university tax consortium**

Permits a state university or college to participate in a joint self-insurance pool to provide personal liability coverage to protect the institution and its employees against loss incurred while undertaking official duties.

Authorizes the joint self-insurance pool to also provide certain types of property or casualty coverage to cover other risks of pool members.

Permits the board of trustees of the university or college to contract with a pool administrator to administer the joint self-insurance pool.

Exempts a joint self-insurance pool from the application of Ohio's Insurance Laws and its records from Ohio's Public Records Law.

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

Permits a joint self-insurance pool to issue obligations and notes to pay claims expenses.

Requires the pool administrator to prepare and maintain a public report on pool funds.

Limits the liability of a state university or college to the amounts payable pursuant to its written agreement with the pool.

Establishes civil immunities and defenses under the Court of Claims Law with respect to individuals involved in administering a joint self-insurance pool.

Specifies that an employee of a state university or college who becomes a member of the governing body of a joint self-insurance pool does not violate certain state employee ethics laws.

### **Workforce Grant Program**

Revises the Workforce Grant Program to require the Chancellor of Higher Education to disburse funds to institutions of higher education, which in turn must award grants to eligible students.

## **Taxation**

### **Municipal tax pension exemption**

Specifies that all defined benefit plans, including supplemental executive retirement plans (SERPs), are exempt from municipal income tax.

### **Arena property tax exemption**

Authorizes a property tax exemption for an arena that is owned by the Convention Facilities Authority of a county with a population of more than one million people and that is leased to a private enterprise.

### **Musical entertainment device sales tax exemption**

Exempts from sales taxation the sale of music from a jukebox or similar musical entertainment device.

### **Taxation of small business investment companies**

Exempts small business investment companies from the financial institutions tax both prospectively and retrospectively to the first year that tax was levied (2014).

### **Water-works tangible personal property tax assessment**

Requires that all new water-works company tangible personal property first subject to taxation in tax year 2017 or thereafter be assessed at 25% of its true value, instead of 88% as required under existing law.

### **Economic development provisions affecting impacted cities**

Allows certain municipalities to use tax increment financing payments in lieu of taxes to fund unrelated infrastructure projects.

Allows a New Community Authority to contract with certain municipalities to fund services or infrastructure projects unrelated to the new community district.

### **Appeal of BTA decisions**

Removes a requirement that persons appealing a Board of Tax Appeals decision must serve notice of the appeal on the Tax Commissioner, unless the Commissioner is already a party to the case.

### **Alternative Fuel Vehicle Conversion Program Grants**

Allows political subdivisions of Ohio to receive grants under the Alternative Fuel Vehicle Conversion Program.

### **Capital and operating appropriations**

Under the Department of Natural Resources (DNR), modifies the Wilderness Center capital appropriation name.

Transfers the Hamilton County Agricultural Facility Improvements capital appropriation from DNR to Cincinnati State Community College.

Modifies the use of GRF line item 235620, Regional Partnership and Training Center, to add Shawnee State University, the University of Rio Grande, and Southern State Community College to the list of colleges and universities that have access to the funds, and makes Southern State Community College the fiscal agent for the money.

Requires the Emergency Management Agency of the Department of Public Safety to award competitive grants of up to \$100,000 to nonprofit organizations for eligible security improvements that assist the organization in preventing, preparing for, or responding to acts of terrorism, and makes an appropriation for this purpose.

Redirects a capital appropriation under the Department of Youth Services to the Department of Mental Health and Addiction Services for Summer Entrepreneurial Experience and Knowledge (SEEK).

Redirects a capital appropriation from the Deerfield Township Simpson Creek Erosion Mitigation and Bank Control project to Hazel Woods Park (under DNR) and to the Warren County Historical Society (under the Facilities Construction Commission).

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