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Substitute Bill Comparative Synopsis

Sub. H.B. 309

136th General Assembly

House Ways & Means

Andrew Little, Attorney

This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

Previous Version (As Introduced)	Latest Version (I_136_0632-1)
Teleconferencing	
Authorizes a county budget commission (CBC) to meet by means of video conference or teleconference (<i>R.C. 5705.27(C)</i>).	No provision.
Membership	
No provision.	Authorizes a statutory member of a CBC, i.e., the county auditor, treasurer, or prosecuting attorney, to appoint a designee to serve on the CBC in the member's stead (<i>R.C. 5705.27</i>).
Fixed-sum levy adjustment	
Requires a CBC to annually adjust the rate of a fixed-sum levy, i.e., a levy designed to be levied at a rate each year, to raise the sum approved by voters (<i>R.C. 5705.32(A) and (B)</i>).	Requires the Tax Commissioner to annually certify to each county auditor the necessary rate adjustments, but only for nondebt fixed-sum levies. Requires a county auditor to apply the adjusted rate accordingly. (<i>R.C. 5705.60</i> .)

Previous Version (As Introduced)	Latest Version (I_136_0632-1)
Levy adjustment based on carry over funds	
Requires a CBC to hold a hearing anytime the unencumbered balance estimated to remain in a fund at the end of the fiscal year exceeds 30% of the estimated expenses from that fund and authorizes the CBC to reduce levies to avoid excessive collection. (<i>R.C. 5705.32(C)</i>).	Clarifies that the fund must receive property tax revenues and only property tax levies may be adjusted (<i>R.C. 5705.32(B)</i>).
School district projections	
No provision	Allows a school district to submit its most recent five-year revenue and expenditure projections, required under continuing law, with its tax budget and requires a CBC to review submitted projections when reviewing tax budgets and determining the need for amounts to be raised. (<i>R.C. 5705.31 and 5705.391</i>).