



Ohio Legislative Service Commission

Sub. Bill Comparative Synopsis

Joe McDaniels

H.B. 182

131st General Assembly
(H. Economic and Workforce Development)

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.

Topic	Previous Version (As Introduced)	Sub. Version (LSC 131 1048-2)
JEDD petition signature requirement	Modifies the minimum signature requirement with respect to owners of property located within a JEDD such that the contracting parties must obtain signatures from only as many property owners as hold the majority of acreage included in the JEDD. <i>(R.C. 715.72(K)(1).)</i>	Restores current law which requires the contracting parties to obtain signatures from the majority of property owners located within the JEDD. <i>(R.C. 715.72(K)(1).)</i>
Service of JEDD petitions by certified mail	Authorizes the contracting parties to send written notice of the JEDD petitions by certified mail to property and business owners. If the owner does not respond to the contracting party within 30 days, the owner is deemed to have signed the petitions by default. <i>(R.C. 715.72(J).)</i>	Similar to the "As Introduced" version, but specifies that the petitions must be sent by certified mail with return receipt requested to the last known mailing address of the property or business owner. Stipulates that the owner is not deemed to have signed the petition unless the owner signs to accept delivery of the notice. <i>(R.C. 715.72(J).)</i>

Topic	Previous Version (As Introduced)	Sub. Version (LSC 131 1048-2)
Income tax base	Authorizes the contracting parties to a JEDD to exclude either the net profits of businesses or the income of persons living or working within the JEDD from the income tax base, so long as the tax base is the same for all parts of the JEDD where the tax is imposed. (R.C. 715.72(F)(5).)	Restores current law which requires the JEDD income tax be levied against both the income of persons living and working in the JEDD and the net profits of businesses operating there. (R.C. 715.72(F)(5).)
Opt-out provision	Establishes a procedure by which the owner of a business operating within a JEDD may apply to the Director of Development Services for exemption from the JEDD income tax on behalf of the business and its employees. The Director is required to grant the exemption if the business and its employees derive no or negligible benefit from the services, facilities, and improvements provided by the JEDD. The Director's determination with respect to the application is final. (R.C. 715.72(Q).)	Adds that a business owner or the contracting parties may appeal the Director's decision to the Court of Common Pleas of the county in which the majority of the JEDD is located. Requires the court to evaluate the appeal based on the reasonableness of the Director's determination. (R.C. 715.72(Q) and (R).)
Certification of enterprise zones	Authorizes municipal corporations and counties to seek the approval of the affected school districts rather than certification by the Development Services Agency (DSA) when designating an enterprise zone. (R.C. 5709.61, 5709.62, 5709.63, 5709.632, and 5709.82.)	Restores current law requiring certification of the enterprise zone by DSA, but also allows the affected school districts to waive the exclusion of retail facilities from prospective zones. (R.C. 5709.61 and 5709.634.)

H0182-131.docx/ks

