



OHIO LEGISLATIVE SERVICE COMMISSION

Synopsis of Senate Committee Amendments*

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Sub. H.B. 292

132nd General Assembly
(S. Ways and Means)

Taxation

Authorizes the appeal of a decision of the Board of Tax Appeals (BTA) directly to the Supreme Court if the decision involves a final determination of the Tax Commissioner or a municipal income tax review board.

Modifies the deadline by which manufactured and mobile homeowners may apply for the homestead exemption, from December 31 of the year for which the exemption is sought, to December 31 of the year before the year for which the exemption is sought.

Requires a county in which current or certain former Olympic training facilities are located to enter into an agreement to provide a property tax exemption for those facilities in exchange for service payments.

Increases the maximum term of a delinquent tax contract for such a facility.

State employee compensation

Increases pay for exempt state employees paid in accordance with salary schedules E-1 and E-2.

Authorizes each state appointing authority to make expenditures from current state operating appropriations to provide for compensation increases.

Authorizes the Director of Budget and Management to increase expenditures from the General Revenue Fund and non-General Revenue Fund appropriation items to the extent the Director determines necessary to effectuate changes to compensation, and makes an appropriation.

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

Allows certain state employees who work 30 or more hours per week to take up to six continuous weeks of paid parental leave at the birth of a child if the employee is listed as a parent on the child's birth certificate instead of if the employee is the biological parent of the child, as under current law.

Permits certain state employees to begin using vacation leave when the leave appears on the employee's earning statement and the compensation described in the earning statement is available to the employee.

Prohibits certain state employees who separate from state employment with less than 12 months of total state service from being compensated for unused accrued vacation leave.

Requires, beginning in December 2019, the Director of Administrative Services to allow certain full-time or part-time state employees who are credited with unused accrued vacation leave under continuing law to convert up to 40 hours of that leave to cash.

Permits the Department of Administrative Services (DAS) to use the State Employee Health Benefit Fund to pay the cost or premiums of a contract with a health insuring corporation to provide an exempt employee with coverage for the employee's health care services.

Eliminates a prohibition against DAS contracting with a health insuring corporation when the state's cost to cover an employee would be greater than the cost under a contract that was selected in consultation with the Superintendent of Insurance and in accordance with competitive bidding requirements.

Allows, during fiscal year 2019, the DAS Director to request a transfer of cash from the Accrued Leave Liability Fund to the State Employee Health Benefit Fund to pay for voluntary health plans offered by the DAS Director to state employees who elect to enroll in a qualifying high deductible plan.

Other state and local government provisions

Expands the circumstances in which a workers' compensation claim based on a motor vehicle accident involving a third party may be charged to the Surplus Fund Account in lieu of to an employer's experience.

Changes the funding source of the Brownfields Revolving Loan Fund so that it consists of repayments of loans made for brownfield revitalization purposes, any other money transferred to it, and investment earnings, rather than consisting of transfers to the Fund made by the U.S. EPA under federal law.

Authorizes, rather than requires as in current law, the Director of Development Services to do both of the following:

- Make grants and loans from the Brownfields Revolving Loan Fund; and
- Establish a schedule of fees and charges payable by loan recipients.

Modifies the content requirements of the semiannual fund reports the Director of Budget and Management must furnish to the General Assembly beginning on October 1, 2018.

Increases the public library facility borrowing limit as a percentage of Public Library Fund receipts from 30% to 40%, and lengthens the maximum repayment period from 25 to 40 years.

Provides a special procedure for passage of a certain village's ordinance that accommodates a new use of real property in the village, specifies an accelerated process for holding a referendum vote on the ordinance, and declares such provisions to be an emergency measure.

Adjusts capital appropriations and re-appropriations for the biennium ending June 30, 2020, clarifies the authorized use of certain capital earmarks, and makes other appropriations.