

As Passed by the House

**128th General Assembly
Regular Session
2009-2010**

Am. H. B. No. 318

Representative Sykes

**Cosponsors: Representatives Bolon, Chandler, DeBose, Foley, Hagan,
Harris, Koziura, Letson, Luckie, Stewart, Szollosi, Ujvagi, Williams, B.,
Winburn, Yates, Yuko**

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A B I L L

To amend sections 101.27, 5747.02, and 5747.056 of 1
the Revised Code and to amend Section 265.10 of 2
Am. Sub. H.B. 1 of the 128th General Assembly to 3
postpone for two years the last of five scheduled 4
income tax rate reductions, to reduce salaries of 5
General Assembly members by five per cent, to 6
eliminate the additional compensation paid to the 7
House Speaker and House Speaker Pro Tempore for 8
serving as chairperson or vice-chairperson of a 9
standing committee, and to make conforming 10
amendments. 11

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 101.27, 5747.02, and 5747.056 of the 12
Revised Code be amended to read as follows: 13

Sec. 101.27. (A)(1) Every member of the senate, except the 14
members elected president, president pro tempore, assistant 15
president pro tempore, majority whip, minority leader, assistant 16
minority leader, minority whip, and assistant minority whip, shall 17

receive as compensation a salary of ~~fifty one thousand six hundred~~ 18
~~seventy four~~ sixty thousand five hundred eighty-four dollars a 19
year during the senator's term of office. Every member of the 20
house of representatives, except the members elected speaker, 21
speaker pro tempore, majority floor leader, assistant majority 22
floor leader, majority whip, assistant majority whip, minority 23
leader, assistant minority leader, minority whip, and assistant 24
minority whip, shall receive as compensation a salary of ~~fifty one~~ 25
~~thousand six hundred seventy four~~ sixty thousand five hundred 26
eighty-four dollars a year during the representative's term of 27
office. Such salaries shall be paid in equal monthly installments 28
during such term. All monthly payments shall be made on or before 29
the fifth day of each month. Upon the death of any member of the 30
general assembly during the member's term of office, any unpaid 31
salary due such member for the remainder of the member's term 32
shall be paid to the member's surviving spouse, children, mother, 33
or father, in the order in which the relationship is set forth in 34
this section in monthly installments. 35

(2) Each member shall receive a travel reimbursement per mile 37
each way, at up to the same mileage rate allowed for the 38
reimbursement of travel expenses of state agents as provided by 39
rule of the director of budget and management pursuant to division 40
(B) of section 126.31 of the Revised Code, for mileage not more 41
than once a week during the session for travel incurred by a 42
member from and to the member's place of residence, by the most 43
direct highway route of public travel to and from the seat of 44
government, to be paid quarterly on the last day of March, June, 45
September, and December of each year. The mileage rate of 46
reimbursement shall be at the discretion of the senate president 47
and speaker of the house of representatives. 48

(3) The member of the senate elected president and the member 49

of the house of representatives elected speaker shall each receive 50
as compensation a salary of ~~eighty thousand five hundred~~ 51
~~forty-nine~~ ninety-four thousand four hundred thirty-seven dollars 52
a year during the president's or speaker's term of office. 53

The member of the senate elected president pro tempore, the 54
member of the senate elected minority leader, the member of the 55
house of representatives elected speaker pro tempore, and the 56
member of the house of representatives elected minority leader 57
shall each receive as compensation a salary of ~~seventy-three~~ 58
~~thousand four hundred ninety-three~~ eighty-six thousand one hundred 59
sixty-five dollars a year during the member's term of office. The 60
member of the house of representatives elected majority floor 61
leader and the member of the senate elected assistant president 62
pro tempore shall each receive as compensation a salary of 63
~~sixty-nine thousand two hundred twenty-seven~~ eighty-one thousand 64
one hundred sixty-three dollars a year during the member's term of 65
office. The member of the senate elected assistant minority leader 66
and the member of the house of representatives elected assistant 67
minority leader shall each receive as compensation a salary of 68
~~sixty-seven thousand ninety-nine~~ seventy-eight thousand six 69
hundred sixty-eight dollars a year during the member's term of 70
office. The member of the senate elected majority whip and the 71
member of the house of representatives elected assistant majority 72
floor leader shall each receive a salary of ~~sixty-four thousand~~ 73
~~nine hundred sixty-seven~~ seventy-six thousand one hundred 74
sixty-nine dollars a year during the member's term of office. The 75
member of the senate elected minority whip, the member of the 76
house of representatives elected majority whip, and the member of 77
the house of representatives elected minority whip shall each 78
receive as compensation a salary of ~~sixty thousand seven hundred~~ 79
~~six~~ seventy-one thousand one hundred seventy-three dollars a year 80
during the member's term of office. The member of the house of 81
representatives elected assistant majority whip shall receive as 82

compensation a salary of ~~fifty-six thousand four hundred~~ 83
~~forty-three~~ sixty-six thousand one hundred seventy-five dollars a 84
year during the member's term of office. The member of the house 85
of representatives elected assistant minority whip and the member 86
of the senate elected assistant minority whip shall each receive a 87
salary of ~~fifty-four thousand sixty~~ sixty-three thousand three 88
hundred eighty-one dollars a year during the member's term of 89
office. 90

(4) The member of the house of representatives elected 91
speaker and the member of the house of representatives elected 92
speaker pro tempore shall not receive any additional sum specified 93
in this division for serving as the chairperson or 94
vice-chairperson of any committee described in that division. The 95
chairperson of the finance committee of each house shall receive 96
an additional sum of ten thousand dollars annually. The 97
chairperson of each standing committee of each house other than 98
the finance committee shall receive an additional sum of six 99
thousand five hundred dollars annually. The chairperson of each 100
standing subcommittee of a finance committee shall receive an 101
additional sum of six thousand five hundred dollars annually. The 102
vice-chairperson of the finance committee of each house shall 103
receive an additional sum of five thousand five hundred dollars 104
annually. The ranking minority member of the finance committee of 105
each house shall receive an additional sum of six thousand five 106
hundred dollars annually. The ranking minority member of each 107
standing subcommittee of a finance committee shall receive an 108
additional sum of five thousand dollars annually. The chairperson 109
of each standing subcommittee of each house other than a standing 110
subcommittee of the finance committee shall receive an additional 111
sum of five thousand dollars annually. The vice-chairperson and 112
ranking minority member of each standing committee of each house 113
other than the finance committee shall each receive an additional 114
sum of five thousand dollars annually. Except for the ranking 115

minority member of each standing subcommittee of a finance 116
committee, the ranking minority member of each standing 117
subcommittee of each house shall receive an additional sum of two 118
thousand five hundred dollars annually. 119

No member may receive more than one additional sum for 120
serving as chairperson, vice-chairperson, or ranking minority 121
member of a standing committee or standing subcommittee, 122
regardless of the number of standing committees or standing 123
subcommittees on which the member serves as chairperson, 124
vice-chairperson, or ranking minority member. 125

(5) If a member is absent without leave, or is not excused on 126
the member's return, there shall be deducted from the member's 127
compensation ~~twenty~~ up to one hundred dollars for each day's 128
absence, at the discretion of the senate president or speaker of 129
the house of representatives. 130

~~(B) Each calendar year from 2002 through 2008, the salary 131
amounts under divisions (A)(1) and (3) of this section shall be 132
increased by the lesser of the following: 133~~

~~(1) Three per cent; 134~~

~~(2) The percentage increase, if any, in the consumer price 135
index over the twelve month period that ends on the thirtieth day 136
of September of the immediately preceding year, rounded to the 137
nearest one tenth of one per cent. 138~~

~~(C) The salary amounts specified in divisions (A)(1) and (3) 139
of this section and the additional sums specified in division 140
(A)(4) of this section shall be reduced by five per cent. The 141
changes to salary and other compensation made in this division 142
apply only to members whose terms commence on or after January 1, 143
2011. 144~~

~~(C) As used in this section, 145~~

~~(1) "Consumer price index" means the consumer price index prepared by the United States bureau of labor statistics (U.S. city average for urban wage earners and clerical workers: all items, 1982-1984=100), or, if that index is no longer published, a generally available comparable index.~~

~~(2) "Finance finance committee" means the finance committee of the senate and the finance-appropriations committee of the house of representatives.~~

Sec. 5747.02. (A) For the purpose of providing revenue for the support of schools and local government functions, to provide relief to property taxpayers, to provide revenue for the general revenue fund, and to meet the expenses of administering the tax levied by this chapter, there is hereby levied on every individual, trust, and estate residing in or earning or receiving income in this state, on every individual, trust, and estate earning or receiving lottery winnings, prizes, or awards pursuant to Chapter 3770. of the Revised Code, and on every individual, trust, and estate otherwise having nexus with or in this state under the Constitution of the United States, an annual tax measured in the case of individuals by Ohio adjusted gross income less an exemption for the taxpayer, the taxpayer's spouse, and each dependent as provided in section 5747.025 of the Revised Code; measured in the case of trusts by modified Ohio taxable income under division (D) of this section; and measured in the case of estates by Ohio taxable income. The tax imposed by this section on the balance thus obtained is hereby levied as follows:

(1) For taxable years beginning in 2004:

OHIO ADJUSTED GROSS INCOME LESS

EXEMPTIONS (INDIVIDUALS)

OR

MODIFIED OHIO

TAXABLE INCOME (TRUSTS)		176
OR		177
OHIO TAXABLE INCOME (ESTATES)	TAX	178
\$5,000 or less	.743%	179
More than \$5,000 but not more than \$10,000	\$37.15 plus 1.486% of the amount in excess of \$5,000	180
More than \$10,000 but not more than \$15,000	\$111.45 plus 2.972% of the amount in excess of \$10,000	181
More than \$15,000 but not more than \$20,000	\$260.05 plus 3.715% of the amount in excess of \$15,000	182
More than \$20,000 but not more than \$40,000	\$445.80 plus 4.457% of the amount in excess of \$20,000	183
More than \$40,000 but not more than \$80,000	\$1,337.20 plus 5.201% of the amount in excess of \$40,000	184
More than \$80,000 but not more than \$100,000	\$3,417.60 plus 5.943% of the amount in excess of \$80,000	185
More than \$100,000 but not more than \$200,000	\$4,606.20 plus 6.9% of the amount in excess of \$100,000	186
More than \$200,000	\$11,506.20 plus 7.5% of the amount in excess of \$200,000	187
(2) For taxable years beginning in 2005:		188
OHIO ADJUSTED GROSS INCOME LESS		189
EXEMPTIONS (INDIVIDUALS)		
OR		190
MODIFIED OHIO		191
TAXABLE INCOME (TRUSTS)		192
OR		193
OHIO TAXABLE INCOME (ESTATES)	TAX	194
\$5,000 or less	.712%	195
More than \$5,000 but not more than \$10,000	\$35.60 plus 1.424% of the amount in excess of \$5,000	196
More than \$10,000 but not more than \$15,000	\$106.80 plus 2.847% of the amount in excess of \$10,000	197

More than \$15,000 but not more than \$20,000	\$249.15 plus 3.559% of the amount in excess of \$15,000	198
More than \$20,000 but not more than \$40,000	\$427.10 plus 4.27% of the amount in excess of \$20,000	199
More than \$40,000 but not more than \$80,000	\$1,281.10 plus 4.983% of the amount in excess of \$40,000	200
More than \$80,000 but not more than \$100,000	\$3,274.30 plus 5.693% of the amount in excess of \$80,000	201
More than \$100,000 but not more than \$200,000	\$4,412.90 plus 6.61% of the amount in excess of \$100,000	202
More than \$200,000	\$11,022.90 plus 7.185% of the amount in excess of \$200,000	203
(3) For taxable years beginning in 2006:		204
OHIO ADJUSTED GROSS INCOME LESS EXEMPTIONS (INDIVIDUALS)		205
OR		206
MODIFIED OHIO		207
TAXABLE INCOME (TRUSTS)		208
OR		209
OHIO TAXABLE INCOME (ESTATES)	TAX	210
\$5,000 or less	.681%	211
More than \$5,000 but not more than \$10,000	\$34.05 plus 1.361% of the amount in excess of \$5,000	212
More than \$10,000 but not more than \$15,000	\$102.10 plus 2.722% of the amount in excess of \$10,000	213
More than \$15,000 but not more than \$20,000	\$238.20 plus 3.403% of the amount in excess of \$15,000	214
More than \$20,000 but not more than \$40,000	\$408.35 plus 4.083% of the amount in excess of \$20,000	215
More than \$40,000 but not more than \$80,000	\$1,224.95 plus 4.764% of the amount in excess of \$40,000	216
More than \$80,000 but not more than \$100,000	\$3,130.55 plus 5.444% of the amount in excess of \$80,000	217

More than \$100,000 but not more than \$200,000	\$4,219.35 plus 6.32% of the amount in excess of \$100,000	218
More than \$200,000	\$10,539.35 plus 6.87% of the amount in excess of \$200,000	219
(4) For taxable years beginning in 2007:		220
OHIO ADJUSTED GROSS INCOME LESS EXEMPTIONS (INDIVIDUALS)		221
OR		222
MODIFIED OHIO TAXABLE INCOME (TRUSTS)		223
OR		224
OHIO TAXABLE INCOME (ESTATES)	TAX	225
\$5,000 or less	.649%	226
More than \$5,000 but not more than \$10,000	\$32.45 plus 1.299% of the amount in excess of \$5,000	227
More than \$10,000 but not more than \$15,000	\$97.40 plus 2.598% of the amount in excess of \$10,000	228
More than \$15,000 but not more than \$20,000	\$227.30 plus 3.247% of the amount in excess of \$15,000	229
More than \$20,000 but not more than \$40,000	\$389.65 plus 3.895% of the amount in excess of \$20,000	230
More than \$40,000 but not more than \$80,000	\$1,168.65 plus 4.546% of the amount in excess of \$40,000	231
More than \$80,000 but not more than \$100,000	\$2,987.05 plus 5.194% of the amount in excess of \$80,000	232
More than \$100,000 but not more than \$200,000	\$4,025.85 plus 6.031% of the amount in excess of \$100,000	233
More than \$200,000	\$10,056.85 plus 6.555% of the amount in excess of \$200,000	234
(5) For taxable years beginning in 2008, <u>2009</u> , or 2010:		235
OHIO ADJUSTED GROSS INCOME LESS EXEMPTIONS (INDIVIDUALS)		236
		237

OR		238
MODIFIED OHIO		239
TAXABLE INCOME (TRUSTS)		240
OR		241
OHIO TAXABLE INCOME (ESTATES)	TAX	242
\$5,000 or less	.618%	243
More than \$5,000 but not more than \$10,000	\$30.90 plus 1.236% of the amount in excess of \$5,000	244
More than \$10,000 but not more than \$15,000	\$92.70 plus 2.473% of the amount in excess of \$10,000	245
More than \$15,000 but not more than \$20,000	\$216.35 plus 3.091% of the amount in excess of \$15,000	246
More than \$20,000 but not more than \$40,000	\$370.90 plus 3.708% of the amount in excess of \$20,000	247
More than \$40,000 but not more than \$80,000	\$1,112.50 plus 4.327% of the amount in excess of \$40,000	248
More than \$80,000 but not more than \$100,000	\$2,843.30 plus 4.945% of the amount in excess of \$80,000	249
More than \$100,000 but not more than \$200,000	\$3,832.30 plus 5.741% of the amount in excess of \$100,000	250
More than \$200,000	\$9,573.30 plus 6.24% of the amount in excess of \$200,000	251
(6) For taxable years beginning in 2009 <u>2011</u> or thereafter:		252
OHIO ADJUSTED GROSS INCOME LESS		253
EXEMPTIONS (INDIVIDUALS)		
OR		254
MODIFIED OHIO		255
TAXABLE INCOME (TRUSTS)		256
OR		257
OHIO TAXABLE INCOME (ESTATES)	TAX	258
\$5,000 or less	.587%	259
More than \$5,000 but not more than \$10,000	\$29.35 plus 1.174% of the amount in excess of \$5,000	260

More than \$10,000 but not more than \$15,000	\$88.05 plus 2.348% of the amount in excess of \$10,000	261
More than \$15,000 but not more than \$20,000	\$205.45 plus 2.935% of the amount in excess of \$15,000	262
More than \$20,000 but not more than \$40,000	\$352.20 plus 3.521% of the amount in excess of \$20,000	263
More than \$40,000 but not more than \$80,000	\$1,056.40 plus 4.109% of the amount in excess of \$40,000	264
More than \$80,000 but not more than \$100,000	\$2,700.00 plus 4.695% of the amount in excess of \$80,000	265
More than \$100,000 but not more than \$200,000	\$3,639.00 plus 5.451% of the amount in excess of \$100,000	266
More than \$200,000	\$9,090.00 plus 5.925% of the amount in excess of \$200,000	267

In July of each year, beginning in 2010, the tax commissioner shall adjust the income amounts prescribed in this division by multiplying the percentage increase in the gross domestic product deflator computed that year under section 5747.025 of the Revised Code by each of the income amounts resulting from the adjustment under this division in the preceding year, adding the resulting product to the corresponding income amount resulting from the adjustment in the preceding year, and rounding the resulting sum to the nearest multiple of fifty dollars. The tax commissioner also shall recompute each of the tax dollar amounts to the extent necessary to reflect the adjustment of the income amounts. The rates of taxation shall not be adjusted.

The adjusted amounts apply to taxable years beginning in the calendar year in which the adjustments are made. The tax commissioner shall not make such adjustments in any year in which the amount resulting from the adjustment would be less than the amount resulting from the adjustment in the preceding year.

(B) If the director of budget and management makes a

certification to the tax commissioner under division (B) of 286
section 131.44 of the Revised Code, the amount of tax as 287
determined under division (A) of this section shall be reduced by 288
the percentage prescribed in that certification for taxable years 289
beginning in the calendar year in which that certification is 290
made. 291

(C) The levy of this tax on income does not prevent a 292
municipal corporation, a joint economic development zone created 293
under section 715.691, or a joint economic development district 294
created under section 715.70 or 715.71 or sections 715.72 to 295
715.81 of the Revised Code from levying a tax on income. 296

(D) This division applies only to taxable years of a trust 297
beginning in 2002 or thereafter. 298

(1) The tax imposed by this section on a trust shall be 299
computed by multiplying the Ohio modified taxable income of the 300
trust by the rates prescribed by division (A) of this section. 301

(2) A nonresident trust may claim a credit against the tax 302
computed under division (D) of this section equal to the lesser of 303
(1) the tax paid to another state or the District of Columbia on 304
the nonresident trust's modified nonbusiness income, other than 305
the portion of the nonresident trust's nonbusiness income that is 306
qualifying investment income as defined in section 5747.012 of the 307
Revised Code, or (2) the effective tax rate, based on modified 308
Ohio taxable income, multiplied by the nonresident trust's 309
modified nonbusiness income other than the portion of the 310
nonresident trust's nonbusiness income that is qualifying 311
investment income. The credit applies before any other applicable 312
credits. 313

(3) The credits enumerated in divisions (A)(1) to (13) of 314
section 5747.98 of the Revised Code do not apply to a trust 315
subject to division (D) of this section. Any credits enumerated in 316

other divisions of section 5747.98 of the Revised Code apply to a 317
trust subject to division (D) of this section. To the extent that 318
the trust distributes income for the taxable year for which a 319
credit is available to the trust, the credit shall be shared by 320
the trust and its beneficiaries. The tax commissioner and the 321
trust shall be guided by applicable regulations of the United 322
States treasury regarding the sharing of credits. 323

(E) For the purposes of this section, "trust" means any trust 324
described in Subchapter J of Chapter 1 of the Internal Revenue 325
Code, excluding trusts that are not irrevocable as defined in 326
division (I)(3)(b) of section 5747.01 of the Revised Code and that 327
have no modified Ohio taxable income for the taxable year, 328
charitable remainder trusts, qualified funeral trusts and preneed 329
funeral contract trusts established pursuant to sections 4717.31 330
to 4717.38 of the Revised Code that are not qualified funeral 331
trusts, endowment and perpetual care trusts, qualified settlement 332
trusts and funds, designated settlement trusts and funds, and 333
trusts exempted from taxation under section 501(a) of the Internal 334
Revenue Code. 335

Sec. 5747.056. For taxable years beginning in 2005 or 336
thereafter, a credit shall be allowed per return against the tax 337
imposed by section 5747.02 of the Revised Code for a return not 338
filed by an estate or trust that indicates Ohio adjusted gross 339
income less exemptions of ten thousand dollars or less. For 340
taxable years beginning in 2005, the credit shall equal one 341
hundred seven dollars. For taxable years beginning in 2006, the 342
credit shall equal one hundred two dollars. For taxable years 343
beginning in 2007, the credit shall equal ninety-eight dollars. 344
For taxable years beginning in 2008, 2009, or 2010, the credit 345
shall equal ninety-three dollars. For taxable years beginning in 346
~~2009~~ 2011 or thereafter, the credit shall equal eighty-eight 347
dollars. The credit shall be claimed in the order required under 348

section 5747.98 of the Revised Code.				349	
Section 2. That existing sections 101.27, 5747.02, and				350	
5747.056 of the Revised Code are hereby repealed.				351	
Section 3. That Section 265.10 of Am. Sub. H.B. 1 of the				352	
128th General Assembly be amended to read as follows:				353	
Sec. 265.10. EDU DEPARTMENT OF EDUCATION				354	
General Revenue Fund				355	
GRF 200100 Personal Services	\$	10,490,789	\$	10,723,972	356
GRF 200320 Maintenance and	\$	3,110,071	\$	3,144,897	357
Equipment					
GRF 200408 Early Childhood	\$	23,268,341	\$	23,268,341	358
Education					
GRF 200416 Career-Technical	\$	2,233,195	\$	2,233,195	359
Education Match					
GRF 200420 Computer/Application/	\$	4,880,871	\$	4,880,871	360
Network Development					
GRF 200421 Alternative Education	\$	7,814,479	\$	7,918,749	361
Programs					
GRF 200422 School Management	\$	1,950,521	\$	3,230,469	362
Assistance					
GRF 200424 Policy Analysis	\$	356,311	\$	361,065	363
GRF 200425 Tech Prep Consortia	\$	1,243,943	\$	1,260,542	364
Support					
GRF 200426 Ohio Educational	\$	20,156,602	\$	20,425,556	365
Computer Network					
GRF 200427 Academic Standards	\$	5,300,074	\$	5,300,074	366
GRF 200431 School Improvement	\$	7,294,175	\$	7,391,503	367
Initiatives					
GRF 200437 Student Assessment	\$	55,954,648	\$	56,703,265	368

GRF 200439	Accountability/Report Cards	\$	3,804,673	\$	3,804,673	369
GRF 200442	Child Care Licensing	\$	865,590	\$	877,140	370
GRF 200446	Education Management Information System	\$	13,199,152	\$	11,934,284	371
GRF 200447	GED Testing	\$	975,536	\$	988,553	372
GRF 200448	Educator Preparation	\$	1,310,750	\$	1,328,240	373
GRF 200455	Community Schools	\$	1,000,000	\$	1,000,000	374
GRF 200457	STEM Initiatives	\$	5,000,000	\$	5,000,000	375
GRF 200458	School Employees Health Care Board	\$	800,000	\$	800,000	376
GRF 200502	Pupil Transportation	\$	448,022,619	\$	462,822,619	377
GRF 200505	School Lunch Match	\$	9,100,000	\$	9,100,000	378
GRF 200511	Auxiliary Services	\$	111,979,388	\$	111,979,388	379
GRF 200532	Nonpublic Administrative Cost Reimbursement	\$	50,838,939	\$	50,838,939	380
GRF 200540	Special Education Enhancements	\$	134,150,233	\$	135,820,668	381
GRF 200545	Career-Technical Education Enhancements	\$	7,752,662	\$	7,802,699	382
GRF 200550	Foundation Funding	\$	5,130,669,418 <u>5,415,906,323</u>	\$	4,746,289,372 <u>5,312,560,800</u>	383
GRF 200551	Foundation Funding - Federal Stimulus	\$	387,583,913	\$	457,449,362	384
GRF 200578	Violence Prevention and School Safety	\$	200,000	\$	200,000	385
GRF 200901	Property Tax Allocation - Education	\$	1,053,262,363	\$	1,020,655,157	386
TOTAL GRF	General Revenue Fund	\$	7,504,569,256 <u>7,789,806,161</u>	\$	7,175,533,593 <u>7,741,805,021</u>	387
	General Services Fund Group					388
1380 200606	Computer	\$	7,600,091	\$	7,600,091	389

		Services-Operational Support					
4520	200638	Miscellaneous	\$	275,000	\$	275,000	390
		Educational Services					
4L20	200681	Teacher Certification and Licensure	\$	8,013,206	\$	8,147,756	391
5960	200656	Ohio Career Information System	\$	529,761	\$	529,761	392
5H30	200687	School District Solvency Assistance	\$	18,000,000	\$	18,000,000	393
TOTAL GSF General Services							394
Fund Group			\$	34,418,058	\$	34,552,608	395
Federal Special Revenue Fund Group							396
3090	200601	Educationally Disadvantaged Programs	\$	8,405,512	\$	8,405,512	397
3670	200607	School Food Services	\$	6,324,707	\$	6,577,695	398
3680	200614	Veterans' Training	\$	778,349	\$	793,846	399
3690	200616	Career-Technical Education Federal Enhancement	\$	5,000,000	\$	5,000,000	400
3700	200624	Education of Exceptional Children	\$	2,664,000	\$	2,755,000	401
3740	200647	Troops to Teachers	\$	100,000	\$	100,000	402
3780	200660	Learn and Serve	\$	619,211	\$	619,211	403
3AF0	200603	Schools Medicaid Administrative Claims	\$	639,000	\$	639,000	404
3AN0	200671	School Improvement Grants	\$	17,909,676	\$	17,936,675	405
3AX0	200698	Improving Health and Educational Outcomes of Young People	\$	630,954	\$	630,954	406
3BK0	200628	Longitudinal Data	\$	100,000	\$	0	407

		Systems				
3BV0	200636	Character Education	\$	700,000	\$	0 408
3C50	200661	Early Childhood	\$	14,189,711	\$	14,554,749 409
		Education				
3CF0	200644	Foreign Language	\$	25,000	\$	0 410
		Assistance				
3CG0	200646	Teacher Incentive	\$	3,007,975	\$	1,157,834 411
		Fund				
3D10	200664	Drug Free Schools	\$	13,347,966	\$	13,347,966 412
3D20	200667	Honors Scholarship	\$	6,990,000	\$	6,985,000 413
		Program				
3DJ0	200699	IDEA Part B - Federal	\$	218,868,026	\$	218,868,026 414
		Stimulus				
3DK0	200642	Title 1A - Federal	\$	186,336,737	\$	186,336,737 415
		Stimulus				
3DL0	200650	IDEA Preschool -	\$	6,679,679	\$	6,679,679 416
		Federal Stimulus				
3DM0	200651	Title IID Technology	\$	11,951,000	\$	11,951,000 417
		- Federal Stimulus				
3DP0	200652	Title I School	\$	54,221,000	\$	54,221,000 418
		Improvement - Federal				
		Stimulus				
3H90	200605	Head Start	\$	225,000	\$	225,000 419
		Collaboration Project				
3L60	200617	Federal School Lunch	\$	295,421,000	\$	310,150,675 420
3L70	200618	Federal School	\$	80,850,000	\$	84,892,500 421
		Breakfast				
3L80	200619	Child/Adult Food	\$	89,250,000	\$	93,712,500 422
		Programs				
3L90	200621	Career-Technical	\$	48,029,701	\$	48,029,701 423
		Education Basic Grant				
3M00	200623	ESEA Title 1A	\$	530,000,000	\$	530,010,000 424
3M10	200678	Innovative Education	\$	1,000,000	\$	0 425

3M20	200680	Individuals with Disabilities Education Act	\$ 413,391,594	\$ 421,241,163	426
3S20	200641	Education Technology	\$ 9,487,397	\$ 9,487,397	427
3T40	200613	Public Charter Schools	\$ 14,275,618	\$ 14,291,353	428
3Y20	200688	21st Century Community Learning Centers	\$ 36,000,000	\$ 36,000,000	429
3Y40	200632	Reading First	\$ 27,366,373	\$ 24,455,172	430
3Y60	200635	Improving Teacher Quality	\$ 101,778,397	\$ 101,778,400	431
3Y70	200689	English Language Acquisition	\$ 8,142,299	\$ 8,142,299	432
3Y80	200639	Rural and Low Income Technical Assistance	\$ 1,500,000	\$ 1,500,000	433
3Z20	200690	State Assessments	\$ 12,923,799	\$ 12,923,799	434
3Z30	200645	Consolidated Federal Grant Administration	\$ 8,499,279	\$ 8,499,280	435
3Z70	200697	General Supervisory Enhancement Grant	\$ 887,319	\$ 0	436
TOTAL FED Federal Special					437
Revenue Fund Group			\$ 2,238,516,279	\$ 2,262,899,123	438
State Special Revenue Fund Group					439
4540	200610	Guidance and Testing	\$ 450,000	\$ 450,000	440
4550	200608	Commodity Foods	\$ 24,000,000	\$ 24,000,000	441
4R70	200695	Indirect Operational Support	\$ 6,050,000	\$ 6,250,000	442
4V70	200633	Interagency Operational Support	\$ 1,111,838	\$ 1,117,725	443
5980	200659	Auxiliary Services Reimbursement	\$ 1,328,910	\$ 1,328,910	444
5BB0	200696	State Action for	\$ 1,250,000	\$ 600,000	445

		Education Leadership				
5BJ0	200626	Half-Mill Maintenance	\$	16,100,000	\$	16,600,000 446
		Equalization				
5U20	200685	National Education	\$	300,000	\$	300,000 447
		Statistics				
5W20	200663	Early Learning	\$	2,200,000	\$	2,200,000 448
		Initiative				
5X90	200911	NGA STEM	\$	100,000	\$	0 449
6200	200615	Educational	\$	3,000,000	\$	3,000,000 450
		Improvement Grants				
TOTAL SSR		State Special Revenue				451
Fund Group			\$	55,890,748	\$	55,846,635 452
		Lottery Profits Education Fund Group				453
7017	200612	Foundation Funding	\$	990,236,905	\$	1,277,271,428 454
				<u>705,000,000</u>		<u>711,000,000</u>
TOTAL LPE		Lottery Profits				455
Education Fund Group			\$	990,236,905	\$	1,277,271,428 456
				<u>705,000,000</u>		<u>711,000,000</u>
		Revenue Distribution Fund Group				457
7047	200909	School District	\$	1,150,207,366	\$	1,150,207,366 458
		Property Tax				
		Replacement-Business				
7053	200900	School District	\$	91,123,523	\$	91,123,523 459
		Property Tax				
		Replacement-Utility				
TOTAL RDF		Revenue Distribution				460
Fund Group			\$	1,241,330,889	\$	1,241,330,889 461
TOTAL ALL BUDGET FUND GROUPS			\$	12,064,962,135	\$	12,047,434,276 462

Section 4. That existing Section 265.10 of Am. Sub. H.B. 1 of 464
the 128th General Assembly is hereby repealed. 465

Section 5. For a taxpayer's taxable year ending in 2009, any 466

underpayment of estimated tax due under section 5747.09 of the Revised Code before the effective date of this section shall be considered to be due to reasonable cause, and the interest penalty imposed by that section shall not apply, if the underpayment would have met any of the requirements for reasonable cause enumerated in division (E) of that section if not for the delay in the reduction of the rates in section 5747.02 of the Revised Code by this act.

Section 6. The amendment by this act of sections 5747.02 and 5747.056 of the Revised Code provides for or is essential to the implementation of a tax levy. Therefore, under Ohio Constitution, Article II, Section 1d, the amendment is not subject to the referendum and goes into immediate effect when this act becomes law.

Section 7. The amendment by this act of Section 265.10 of Am. Sub. H.B. 1 of the 128th General Assembly is exempt from the referendum under Ohio Constitution, Article II, Section 1d and section 1.471 of the Revised Code and therefore goes into immediate effect when this act becomes law.