



*Synopsis of Senate Committee Amendments**

Joseph Heller

Legislative Service Commission

Am. H.B. 458

127th General Assembly

(S. Ways & Means and Economic Development)

Authorizes townships to use the general levy for current expenses for road and bridge construction and repair, but not counties, as was proposed in the House-passed bill.

Requires townships to repay employees and officers for amounts paid by employees or officers in anticipation of findings for recovery based on the use of township funds to provide health care coverage and reimbursement for health care coverage.

Incorporates into Ohio's tax laws changes made to federal tax law since December 21, 2007, and permits a taxpayer whose taxable year ends after that date, but before the effective date of the incorporated changes, to elect to apply the federal law as it existed before that effective date.

Clarifies the qualifications for charitable institution exemptions from property taxation.

Declares an emergency.

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