



Ohio Legislative Service Commission

Synopsis of Senate Committee Amendments*

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Sub. H.B. 494

130th General Assembly
(S. Ways and Means)

Regional transportation improvement projects (RTIPs)

Reimbursement for ODOT expenses

Eliminates the House-passed bill's requirement that the governing board of the RTIP reimburse ODOT for all expenses incurred in providing assistance completing transportation improvements. Instead, the Director of Transportation may agree to cover all or some of the Department's expenses in providing such assistance and the RTIP governing board must reimburse ODOT for only the remainder.

License tax

Requires RTIP license taxes to be levied, if at all, at a uniform rate on a uniform tax base throughout all counties participating in the RTIP instead of being levied in any or all of the participating counties or in part of a participating county.

Prohibits the application of an RTIP license tax to commercial trailers and semitrailers.

Standardizes the rate of the RTIP license tax among all types of motor vehicles: any whole multiple of \$5 not exceeding \$25 per motor vehicle instead of a rate for trucks, commercial trailers, and semitrailers of either \$1 or any whole multiple of \$10 not exceeding \$100 and a rate for all other motor vehicles between \$1 and \$15 in whole dollar increments.

Requires the RTIP governing board to appoint and obtain the approval of a transportation advisory council (TAC) before requesting a license tax that applies to trucks – i.e., a motor vehicle designed and used for carrying merchandise or freight.

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

Transportation advisory councils

Stipulates that a TAC consists of one member for each county participating in the RTIP, appointed by the RTIP governing board, who is the owner of the business that owns the most trucks that would be subject to the proposed license tax in that county.

Requires TACs to hold at least one public meeting and to approve or disapprove the license tax based on whether the tax and the RTIP agreement are in the best interests of businesses before the tax may be placed on the ballot.

Stipulates that TACs are subject to open meetings and public records laws, that the RTIP governing board must pay the costs incurred by the TAC, and that a TAC dissolves upon approval of the proposed license tax.

Tax provisions

Increases, by 30 days, the maximum amount of time a person may spend in Ohio before being presumed to be a resident for Ohio income tax purposes.

Allows businesses entitled to a commercial activity tax (CAT) credit for repaying state research and development loans to apply the credit instead against the income tax, including retroactively for closed tax periods.

Liquor law designation of JEDD-related entertainment districts

Authorizes municipal corporations and townships to create a community entertainment district – a special designation under the liquor control law – as part of a joint economic development district (JEDD) contract.

Exempts such a JEDD-related community entertainment district from the population and investment requirements that generally apply to the issuance of entertainment district designations.

Appropriation

Makes a fiscal year 2015 appropriation for the operations of the Federal-Military Jobs Commission.