



## Ohio Revised Code

### Section 5741.03 Use of revenue.

Effective: July 1, 2015

Legislation: House Bill 64 - 131st General Assembly

---

(A) One hundred per cent of all money deposited into the state treasury under sections 5741.01 to 5741.22 of the Revised Code that is not required to be distributed as provided in division (B) of this section shall be credited to the general revenue fund.

(B) In any case where any county or transit authority has levied a tax or taxes pursuant to section 5741.021, 5741.022, or 5741.023 of the Revised Code, the tax commissioner shall, within forty-five days after the end of each month, determine and certify to the director of budget and management the amount of the proceeds of such tax or taxes from billings and assessments received during that month, or shown on tax returns or reports filed during that month, to be returned to the county or transit authority levying the tax or taxes, which amounts shall be determined in the manner provided in section 5739.21 of the Revised Code. The director of budget and management shall transfer, from the general revenue fund, to the permissive tax distribution fund created by division (B)(1) of section 4301.423 of the Revised Code and to the local sales tax administrative fund created by division (C) of section 5739.21 of the Revised Code, the amounts certified by the tax commissioner. The tax commissioner shall then, on or before the twentieth day of the month in which such certification is made, provide for payment of such respective amounts to the county treasurer or to the fiscal officer of the transit authority levying the tax or taxes. The amount transferred to the local sales tax administrative fund is for use by the tax commissioner in defraying costs the commissioner incurs in administering such taxes levied by a county or transit authority.

(C)(1) Not later than the first day of each January and July following the date remote sellers are first required to register, collect, and remit use tax under this chapter, the tax commissioner and the director of budget and management shall jointly determine the amount of tax imposed by section 5741.02 of the Revised Code and remitted under this chapter by remote sellers during the six-month period ending on the preceding last day of November and of May, respectively, reduced by any refunds issued during the six-month period to remote sellers from the tax refund fund on account of that tax.



(2) Not later than that last day of each January and July following the date the commissioner and the director make a determination under division (C)(1) of this section, the director of budget and management shall transfer from the general revenue fund to the income tax reduction fund the amount determined under that division. Amounts transferred to the income tax reduction fund under this division shall be included in the determination of the percentage under division (B)(2) of section 131.44 of the Revised Code required to be made by the thirty-first day of July of the calendar year in which the commissioner makes the certifications under this division.