



Ohio Revised Code

Section 5747.54 Failure to certify percentage share of the undivided local government fund.

Effective: June 30, 2007

Legislation: House Bill 119 - 127th General Assembly

The tax commissioner may withhold distributions of local government fund money to any county where the county auditor has failed to certify to the tax commissioner the percentage share of the undivided local government fund of the county as a subdivision for the year for which distribution is to be made. The director of budget and management may direct the tax commissioner to withhold from a county the percentage of the amount distributable thereto that constitutes the share of the county as a subdivision of the local government fund so long as such county is indebted or otherwise obligated to the state, until such indebtedness or other obligation has been duly paid, but no distribution of such percentage share of the local government fund shall be withheld unless an itemized statement of such indebtedness is furnished the county auditor of the county from which the indebtedness is due at least thirty days prior to the withholding of the distribution.

Any indebtedness or obligation of the state to a county shall be deducted from the amount owing to the state by such county in determining the indebtedness or obligation as to which distribution is withheld.
