



Ohio Revised Code

Section 131.51 Credits to local government funds.

Effective: June 30, 2025

Legislation: House Bill 96

(A) On or before the seventh day of each month, the director of budget and management shall credit to the local government fund one and seventy-five one-hundredths per cent of the total tax revenue credited to the general revenue fund during the preceding month. In determining the total tax revenue credited to the general revenue fund during the preceding month, the director shall include amounts transferred from the fund during the preceding month under this division. Money shall be distributed from the local government fund as required under sections 5747.50 and 5747.503 of the Revised Code during the same month in which it is credited to the fund.

(B) On or before the seventh day of each month, the director of budget and management shall credit to the public library fund, from the general revenue fund, one-twelfth of the amount appropriated by the general assembly for the public library fund for the fiscal year. Money shall be distributed from the public library fund as required under section 5747.47 of the Revised Code during the same month in which it is credited to the fund.

(C) The director of budget and management shall develop a schedule identifying the specific tax revenue sources to be used to make the monthly transfers required under division (A) of this section. The director may, from time to time, revise the schedule as the director considers necessary.
