



Ohio Revised Code

Section 3517.16 [Former R.C. 3517.154, amended and renumbered as R.C. 3517.16 by H.B. 96, 136th General Assembly, effective 9/30/2025] Filing complaint; initial finding by secretary of state.

Effective: March 31, 2005

Legislation: House Bill 1SPECIALSESSION

(A) There is hereby created in the state treasury the Ohio political party fund. All moneys received as a result of individuals exercising the checkoff option on their state income tax returns provided for in section 5747.081 of the Revised Code shall be deposited in the fund. The tax commissioner shall pay money from the fund to the auditor of state and to political parties in the manner described in division (B) of this section.

(B)(1) The auditor of state annually shall submit a report to the tax commissioner estimating the costs that the auditor of state will incur during that year in conducting audits under section 3517.17 of the Revised Code. The tax commissioner shall pay to the auditor of state, from the Ohio political party fund, moneys sufficient to pay the auditor of state's estimated costs of the audits referred to in this division.

(2) After the costs of audits are deducted under division (B)(1) of this section, the tax commissioner shall pay any moneys remaining in the fund only to political parties qualifying for them under division (B) of section 3517.17 of the Revised Code.
