



Ohio Revised Code

Section 5709.082 Distribution of municipal income tax revenues from new employees at major league facilities.

Effective: March 2, 1992

Legislation: House Bill 228 - 119th General Assembly

(A) As used in this section, "new employee" means both of the following:

(1) Every person employed in the construction of property exempt from taxation under division (C)(1) of section 5709.081 of the Revised Code;

(2) A person to whom division (A)(1) of this section does not apply, who works at the site of real property exempt from taxation under division (B) or (C)(1) of section 5709.081 of the Revised Code, and who has not been subject, prior to working at that site, unless he was first employed for the purpose of working at that site, to income taxes within the previous two years to the municipal corporation in which the site is located on income derived from employment with his current employer. However, a replacement for a person who is not a "new employee" is also not a "new employee."

(B) A municipal corporation in which is located property exempt from taxation under division (B) or (C)(1) of section 5709.081 of the Revised Code and that is the political subdivision, or one of the political subdivisions, in control of a corporation controlled pursuant to division (B)(1) of that section, shall pay from its general fund or a special fund established for the purposes of this section to the county auditor an amount equal to fifty per cent of any municipal income tax revenue it derives from new employees. The payment for the tax year for which the municipal income taxes were collected shall be made on or before the date that the first payment of real property taxes for that same tax year are due without penalty under section 323.12 of the Revised Code. The municipal corporation shall adjust its payment for a tax year to reflect additional tax revenue received or refunds given during that year for previous tax years for which payments under this section were made. The county auditor shall distribute payments under this section to the taxing districts that would have received property tax revenue from the exempt property if it was not tax exempt, in the same proportions as property taxes are distributed for the tax year for which a payment is made.



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Payments under this section shall be made to compensate the taxing districts for the loss of property tax revenue resulting from the tax exemption.