

_____ moved to amend as follows:

In line 1 of the title, after "To" insert "amend Section 27 of H.B. 1
481 of the 133rd General Assembly to" 2

In line 2 of the title, after "subdivisions" insert ", to make an 3
appropriation," 4

In line 12, delete "shall equal" and insert "includes only" 5

Delete lines 14 through 18 6

In line 26, delete "2" and insert "5" 7

In line 28, delete "(1)"; after "corporations" insert "and 8
townships" 9

In line 29, delete "primarily located" and insert "fully or 10
partially located"; delete ", (2) all townships" 11

Delete line 30 12

In line 31, delete "county, and (3)" and insert "plus"; after the 13
first "the" insert "population of the" 14

In line 33, after "state." insert "Only the portion of a municipal 15
corporation's or township's population that resides in the county shall be 16



included in computing the numerator of that fraction." 17

In line 38, after "each" insert "municipal corporation and township 18
that is an"; delete "located or, in the" 19

In line 39, delete "case of a municipal corporation, primarily" and 20
insert "and is fully or partially" 21

In line 43, delete "(1)" 22

In line 44, after "corporations" insert "and townships"; delete 23
"primarily" and insert "fully or partially" 24

In line 45, delete ", (2) all townships that are eligible" 25

In line 46, delete "subdivisions and are located within the county, 26
and (3)" and insert "plus"; after the second "the" insert "population of 27
the" 28

In line 47, after "subdivision." insert "Only the portion of a 29
municipal corporation's or township's population that resides in the 30
county shall be included in computing that numerator and denominator." 31

After line 74, insert: 32

"Section 2. That Section 27 of H.B. 481 of the 133rd 33
General Assembly be amended to read as follows: 34

Sec. 27. (A) As used in this section: 35

(1) "Subdivision" means a county, township, or municipal 36
corporation, and does not include a park district. 37

(2) "Ineligible subdivision" means a county or municipal 38
corporation receiving a direct payment under section 5001 of the 39
"Coronavirus Aid, Relief, and Economic Security Act," as 40
described in 42 U.S.C. ~~601(b)(2)~~ 801(b)(2). 41

(3) "2019 LGF allocation" means the amount that would have
been deposited to a county's county undivided local government
fund in 2019 disregarding any reduction under section 5747.502
of the Revised Code and excluding any amounts deposited in that
fund that were paid in that year to ineligible subdivisions or
pursuant to section 5747.503 of the Revised Code.

(4) "2019 CULGF allocation" means the amount of funds from
a county's county undivided local government fund a subdivision
would have received in 2019 under section 5747.51 or 5747.53 of
the Revised Code disregarding any reduction under section
5747.502 of the Revised Code and any adjustment because the
subdivision, pursuant to an ordinance or resolution, elected to
forgo all or a portion of its share of such funds.

(5) "Population" ~~has the same meaning as in section 1.59~~
~~of the Revised Code~~ means the most recent population estimate
published by the Development Services Agency and based on the
American Community Survey, as published by the United States
Census Bureau. The population of a township includes only the
population of the township's unincorporated area.

(B) As soon as is practicable after the effective date of
this section, the Director of Budget and Management, in
consultation with the Tax Commissioner, shall provide for
payment from the Coronavirus Relief Fund to each county
treasury, to be deposited into a new fund in the county treasury
to be named the county coronavirus relief distribution fund,
which the county auditor shall create for this purpose. The
amount of the payment to each county coronavirus relief
distribution fund shall equal the amount appropriated under
Section 28 of this act multiplied by a fraction, the numerator
of which is the 2019 LGF allocation for that county and the

denominator of which is the sum of the 2019 LGF allocations for 72
all counties. 73

(C) Within seven days of deposit in the county coronavirus 74
relief distribution fund of the payment described in division 75
(B) of this section, the county auditor shall distribute that 76
money to the county, unless the county is an ineligible 77
subdivision, and to each municipal corporation and township that 78
is not an ineligible subdivision, in an amount equal to the 79
amount of money in that fund multiplied by a fraction, the 80
numerator of which equals the subdivision's 2019 CULGF 81
allocation and the denominator of which equals the sum of the 82
2019 CULGF allocations from that county's county undivided local 83
government fund for all such subdivisions. 84

Upon making the distribution, the county auditor shall 85
report to the Director of Budget and Management the amount 86
distributed to each subdivision. The report shall be made in the 87
manner prescribed by the Director. 88

(D) To be eligible to receive a payment under division (C) 89
of this section, the legislative authority of a county, 90
township, or municipal corporation must adopt a resolution or 91
ordinance affirming that the funds so received may be expended 92
only to cover costs of the subdivision consistent with the 93
requirements of section 5001 of the "Coronavirus Aid, Relief, 94
and Economic Security Act," as described in 42 U.S.C. 95
~~601(d)~~ 801(d), and any applicable regulations. Subject to 96
division (F) of this section, until the legislative authority 97
adopts this resolution or ordinance, the subdivision's share of 98
the money from the county coronavirus relief distribution fund 99
shall remain in that fund. The legislative authority shall 100
certify a copy of the resolution or ordinance to the county 101

auditor and the Director of Budget and Management.

(E) Money received under division (C) of this section by a subdivision shall be deposited into a new fund in the subdivision's treasury to be named the local coronavirus relief fund, which the subdivision's fiscal officer shall create for this purpose. Money in that fund shall be used to cover only costs of the subdivision consistent with the requirements of section 5001 of the "Coronavirus Aid, Relief, and Economic Security Act," as described in 42 U.S.C. ~~601(d)~~801(d). Money in a subdivision's local coronavirus relief fund shall be audited by the Auditor of State during the subdivision's next regular audit under section 117.11 of the Revised Code to determine whether money in the fund has been expended in accordance with the requirements of this section.

~~(F)~~ (F) (1) Not later than ~~October 15~~November 20, 2020, the
fiscal officer of each subdivision shall pay the unencumbered
balance of money in the subdivision's local coronavirus relief
fund to the county treasurer, who shall deposit this revenue in
the county coronavirus relief distribution fund. If the
subdivision is located within more than one county, the
subdivision's fiscal officer shall apportion and pay the
unencumbered balance of money in the fund among the counties in
which it is located proportionally, based on the cumulative
amount of money the subdivision received from each such county's
coronavirus relief distribution fund under division (C) of this
section, division (C) of Section 1 of S.B. 357 of the 133rd
General Assembly, and any other appropriations approved by the
Controlling Board. On or before ~~October 22~~November 25, 2020, the
county auditor shall distribute all money to the credit of the
county coronavirus relief distribution fund ~~as follows~~ to the
county and to each municipal corporation and township ~~in~~ fully

or partially located within that county, unless the subdivision 133
is an ineligible subdivision or paid an unencumbered balance to 134
the treasurer under this division or the subdivision's 135
legislative authority has not adopted the resolution or 136
ordinance required under division (D) of this section. Subject 137
to division (F) (2) of this section, the money shall be 138
distributed as follows: 139

~~(1)~~ (a) Twenty-five per cent of the money to the county if 140
it qualifies for a distribution under this division (F) (1) of 141
this section; 142

~~(2)~~ (b) The remaining balance to each such qualifying 143
municipal corporation or township, of which the distribution to 144
each shall equal the amount of the remaining balance multiplied 145
by a fraction, the numerator of which is the population of the 146
municipal corporation or the ~~unincorporated area of the~~ 147
township, and the denominator of which is the sum of the 148
populations of all such municipal corporations and ~~the~~ 149
~~unincorporated areas of all such townships in the county~~ 150
~~eligible to receive a payment that qualify for a distribution~~ 151
under division ~~(F)~~ (F) (1) of this section. Only the portion of a 152
municipal corporation's or township's population that resides in 153
the county shall be included in computing that numerator and 154
denominator. 155

(2) If fewer than twenty-five per cent of the municipal 156
corporations and townships with a population that resides in a 157
county qualify for a distribution under division (F) (1) of this 158
section, "fifty per cent" shall be substituted for "twenty-five 159
per cent" in computing the amount of money to be distributed to 160
the county under division (F) (1) (a) of this section if the 161
county qualifies for such a distribution. 162

(3) Money received by a subdivision under division ~~(F)~~ (F) 163
(1) of this section shall be deposited in the subdivision's 164
local coronavirus relief fund and used as required under 165
division (E) of this section. 166

(4) Upon making the distribution under ~~this division~~ (F) 167
(1) of this section, the county auditor shall report to the 168
Director of Budget and Management the amount of the unencumbered 169
balance paid to the county treasury by each subdivision making 170
such a payment and the amount distributed to each subdivision 171
receiving a distribution under this division. If no subdivision 172
made such a payment to the county treasury, the auditor shall 173
report that no such payments were made. The report shall be made 174
in the manner prescribed by the Director. 175

(G) Not later than December 28, 2020, the fiscal officer 176
of each subdivision shall pay the balance of money in the 177
subdivision's local coronavirus relief fund that remains 178
unexpended on that date to the state treasury in the manner 179
prescribed by the Director of Budget and Management. 180

(H) A county, municipal corporation, or township receiving 181
a payment from a county coronavirus relief distribution fund 182
under this section shall, upon request, provide any information 183
related to those payments or their expenditure to the Director 184
of Budget and Management. 185

Section 3. That existing Section 27 of H.B. 481 of the 186
133rd General Assembly is hereby repealed. 187

Section 4. The amendment by this act of Section 27 of H.B. 188
481 of the 133rd General Assembly applies to all amounts 189
distributed to a county coronavirus relief distribution fund 190
under that section or Section 1 of this act, including 191

appropriations in Section 28 of H.B. 481 of the 133rd General 192
Assembly and Section 5 of this act, as well as all 193
appropriations approved by the Controlling Board and distributed 194
to such a fund before, on, or after the effective date of this 195
section." 196

In line 75, delete "2" and insert "5" 197

In line 97, delete "3" and insert "6" 198

The motion was _____ agreed to.

SYNOPSIS 199

Initial distribution of CARES Act funds 200

Section 1 201

Eliminates a component of the per capita mechanism for 202
distributing CARES Act funds appropriated by the bill that 203
attributes the full population of a municipal corporation or 204
township that spans county lines to the county in which the 205
majority of the population resides. The subdivision will instead 206
receive payments from the counties in which it is located, based 207
on its population in each county. (In computing this amount, the 208
population of a township continues to be based on its population 209
in unincorporated areas.) 210

This modification does not change the amount of CARES Act 211
funds that will be received by any county, municipal 212
corporation, or township under the bill. The amendment aligns 213
the distribution of funds appropriated by the bill with the 214
process for redistributing unspent CARES Act funds prescribed by 215

H.B. 481.	216
Redistribution of unspent funds	217
Section 27 of H.B. 481 of the 133rd General Assembly;	218
Section 4	219
Defers the date by which subdivisions must return	220
unencumbered CARES Act funding to the county treasury from	221
October 15, 2020, to November 20, 2020. Defers the date by which	222
the county auditor must redistribute returned revenue from	223
October 22, 2020, to November 25, 2020.	224
Specifies that, when returning unencumbered funds, a	225
municipal corporation or township that is located in more than	226
one county must divide the funds among those counties	227
proportionally, based on the cumulative amount of CARES Act	228
funds the subdivision received from each county.	229
For the purpose of determining how unspent funds are	230
redistributed, redefines "population" in H.B. 481 so that it is	231
based on the most recent estimates published by the Development	232
Services Agency rather than the 2010 decennial census. The	233
change aligns H.B. 481 with the bill and will cause the	234
redistribution of all unspent CARES Act funds to be based on the	235
same population numbers as the bill's initial distribution of	236
funds.	237
Increases from 25% to 50% the share of unspent funds that	238
are redistributed to the county if the county qualifies for such	239
a distribution and more than 75% of the townships and municipal	240
corporations in the county do not qualify. After deducting the	241
county portion of the unspent funds (if the county qualifies for	242
a distribution), the remainder continues to be allocated to	243
qualifying municipal corporations and townships in the county	244

proportionally by population. The amendment specifies that only 245
the portion of a municipal corporation's or township's 246
population that resides in the county is included when computing 247
the amount redistributed to the subdivision. 248

Specifies that the redistribution changes apply to all 249
CARES Act funds appropriated by the act or H.B. 481 or by the 250
Controlling Board. (The Controlling Board approved an 251
appropriation of \$175 million in such funds on August 24, 2020.) 252

S. B. No. 357

As Introduced

_____ moved to amend as follows:

In line 2 of the title, after "subdivisions" insert ", to make an
appropriation,"

In line 34, delete "Within" and insert "Subject to division (G) of
this section, within"

After line 74, insert:

"(G) No money in a county coronavirus relief distribution
fund shall be distributed to the local coronavirus relief fund
of a county, township, or municipal corporation that has not
adopted a resolution or ordinance required under division (D) of
Section 27 of H.B. 481 of the 133rd General Assembly. Adopting
one such resolution or ordinance is sufficient to meet the
requirements of this division with respect to all distributions
to the subdivision from the county coronavirus relief
distribution fund. The legislative authority of a subdivision
need not adopt a separate resolution or ordinance for each new
distribution of funds.

If the legislative authority of a subdivision that would
otherwise receive a distribution from a county coronavirus



relief distribution fund has not adopted such a resolution or 19
ordinance, the distribution that the subdivision would otherwise 20
receive shall remain in that fund until the earlier of the 21
following occurs: 22

(1) The legislative authority of the subdivision adopts 23
such a resolution or ordinance, at which time the distribution 24
shall be paid into the subdivision's local coronavirus relief 25
fund; or 26

(2) The unencumbered balance of the county coronavirus 27
relief distribution fund is redistributed under division (E) of 28
this section, division (F) of Section 27 of H.B. 481 of the 29
133rd General Assembly, or another applicable act, rule, or 30
order, at which time the distribution shall be redistributed in 31
the manner prescribed by that division, act, rule, or order. 32

This division applies to the money appropriated under this 33
act and to all other money that has been or is hereafter 34
deposited to a county coronavirus relief distribution fund." 35

The motion was _____ agreed to.

SYNOPSIS 36

Ordinance or resolution requirement 37

Section 1(C) and (G) 38

Clarifies that, before receiving any CARES Act funds, the 39
legislative authority of a county, township, or municipal 40
corporation must adopt a resolution or ordinance affirming that 41
the revenue will only be used for the purposes prescribed in the 42

CARES Act. Such a resolution or ordinance was an express 43
requirement for subdivisions receiving a CARES Act payment under 44
H.B. 481 of the 133rd General Assembly. 45

Stipulates that a subdivision need not adopt a new 46
resolution or ordinance each time more funding is appropriated. 47
Consequently, under the amendment, a subdivision that adopted 48
such a resolution or ordinance under H.B. 481 would not be 49
required to do so again. 50

Establishes that, if a subdivision has not adopted such a 51
resolution or ordinance, the subdivision's share of funding is 52
retained in the county coronavirus relief distribution fund 53
until either (1) the subdivision adopts the resolution or 54
ordinance, or (2) the unencumbered balance of the fund is 55
redistributed to other subdivisions, whichever is earlier. 56

Specifies that the requirement applies to all amounts 57
distributed from county coronavirus relief distribution funds - 58
including amounts appropriated under other acts or orders. 59

_____ moved to amend as follows:

In line 2 of the title, after "subdivisions" insert ", to make an 1
appropriation," 2

The motion was _____ agreed to.

SYNOPSIS 3

Technical amendment 4

5

Amends the title description to indicate that the bill 6
makes an appropriation. 7



S. B. No. 357

As Introduced

_____ moved to amend as follows:

In line 1 of the title, after "To" insert "amend Section 27 of H.B. 481 of the 133rd General Assembly to" 1 2

In line 2 of the title, after "subdivisions" insert ", to make an appropriation," 3 4

In line 26, delete "2" and insert "5" 5

After line 74, insert: 6

"**Section 2.** That Section 27 of H.B. 481 of the 133rd General Assembly be amended to read as follows: 7 8

Sec. 27. (A) As used in this section: 9

(1) "Subdivision" means a county, township, or municipal corporation, and does not include a park district. 10 11

(2) "Ineligible subdivision" means a county or municipal corporation receiving a direct payment under section 5001 of the "Coronavirus Aid, Relief, and Economic Security Act," as described in 42 U.S.C. ~~601(b)(2)~~ 801(b)(2). 12 13 14 15

(3) "2019 LGF allocation" means the amount that would have 16

been deposited to a county's county undivided local government
fund in 2019 disregarding any reduction under section 5747.502
of the Revised Code and excluding any amounts deposited in that
fund that were paid in that year to ineligible subdivisions or
pursuant to section 5747.503 of the Revised Code.

(4) "2019 CULGF allocation" means the amount of funds from
a county's county undivided local government fund a subdivision
would have received in 2019 under section 5747.51 or 5747.53 of
the Revised Code disregarding any reduction under section
5747.502 of the Revised Code and any adjustment because the
subdivision, pursuant to an ordinance or resolution, elected to
forgo all or a portion of its share of such funds.

(5) "Population" has the same meaning as in section 1.59
of the Revised Code.

(B) As soon as is practicable after the effective date of
this section, the Director of Budget and Management, in
consultation with the Tax Commissioner, shall provide for
payment from the Coronavirus Relief Fund to each county
treasury, to be deposited into a new fund in the county treasury
to be named the county coronavirus relief distribution fund,
which the county auditor shall create for this purpose. The
amount of the payment to each county coronavirus relief
distribution fund shall equal the amount appropriated under
Section 28 of this act multiplied by a fraction, the numerator
of which is the 2019 LGF allocation for that county and the
denominator of which is the sum of the 2019 LGF allocations for
all counties.

(C) Within seven days of deposit in the county coronavirus
relief distribution fund of the payment described in division
(B) of this section, the county auditor shall distribute that

money to the county, unless the county is an ineligible 47
subdivision, and to each municipal corporation and township that 48
is not an ineligible subdivision, in an amount equal to the 49
amount of money in that fund multiplied by a fraction, the 50
numerator of which equals the subdivision's 2019 CULGF 51
allocation and the denominator of which equals the sum of the 52
2019 CULGF allocations from that county's county undivided local 53
government fund for all such subdivisions. 54

Upon making the distribution, the county auditor shall 55
report to the Director of Budget and Management the amount 56
distributed to each subdivision. The report shall be made in the 57
manner prescribed by the Director. 58

(D) To be eligible to receive a payment under division (C) 59
of this section, the legislative authority of a county, 60
township, or municipal corporation must adopt a resolution or 61
ordinance affirming that the funds so received may be expended 62
only to cover costs of the subdivision consistent with the 63
requirements of section 5001 of the "Coronavirus Aid, Relief, 64
and Economic Security Act," as described in 42 U.S.C. 65
~~601(d)~~ 801(d), and any applicable regulations. Subject to 66
division (F) of this section, until the legislative authority 67
adopts this resolution or ordinance, the subdivision's share of 68
the money from the county coronavirus relief distribution fund 69
shall remain in that fund. The legislative authority shall 70
certify a copy of the resolution or ordinance to the county 71
auditor and the Director of Budget and Management. 72

(E) Money received under division (C) of this section by a 73
subdivision shall be deposited into a new fund in the 74
subdivision's treasury to be named the local coronavirus relief 75
fund, which the subdivision's fiscal officer shall create for 76

this purpose. Money in that fund shall be used to cover only 77
costs of the subdivision consistent with the requirements of 78
section 5001 of the "Coronavirus Aid, Relief, and Economic 79
Security Act," as described in 42 U.S.C. ~~601(d)~~801(d). Money in 80
a subdivision's local coronavirus relief fund shall be audited 81
by the Auditor of State during the subdivision's next regular 82
audit under section 117.11 of the Revised Code to determine 83
whether money in the fund has been expended in accordance with 84
the requirements of this section. 85

(F) Not later than October 15, 2020, the fiscal officer of 86
each subdivision shall pay the unencumbered balance of money in 87
the subdivision's local coronavirus relief fund to the county 88
treasurer, who shall deposit this revenue in the county 89
coronavirus relief distribution fund. On or before October 22, 90
2020, the county auditor shall distribute all money to the 91
credit of the county coronavirus relief distribution fund as 92
follows to the county and to each municipal corporation and 93
township in that county, unless the subdivision is an ineligible 94
subdivision or paid an unencumbered balance to the treasurer 95
under this division or the subdivision's legislative authority 96
has not adopted the resolution or ordinance required under 97
division (D) of this section: 98

(1) Twenty-five per cent of the money to the county if it 99
qualifies for a distribution under this division; 100

(2) The remaining balance to each such qualifying 101
municipal corporation or township, of which the distribution to 102
each shall equal the amount of the remaining balance multiplied 103
by a fraction, the numerator of which is the population of the 104
municipal corporation or the unincorporated area of the 105
township, and the denominator of which is the sum of the 106

populations of all such municipal corporations and the 107
unincorporated areas of all such townships in the county 108
eligible to receive a payment under division (F) of this 109
section. 110

Money received by a subdivision under division (F) of this 111
section shall be deposited in the subdivision's local 112
coronavirus relief fund and used as required under division (E) 113
of this section. 114

Upon making the distribution under this division, the 115
county auditor shall report to the Director of Budget and 116
Management the amount of the unencumbered balance paid to the 117
county treasury by each subdivision making such a payment and 118
the amount distributed to each subdivision receiving a 119
distribution under this division. If no subdivision made such a 120
payment to the county treasury, the auditor shall report that no 121
such payments were made. The report shall be made in the manner 122
prescribed by the Director. 123

(G) Not later than ~~December 28, 2020~~ February 1, 2021, the 124
fiscal officer of each subdivision shall pay the unexpended 125
balance of money in the subdivision's local coronavirus relief 126
fund ~~that remains unexpended on that date~~ to the state treasury 127
in the manner prescribed by the Director of Budget and 128
Management. This division does not authorize any subdivision to 129
use money in its local coronavirus relief fund for expenses 130
incurred after December 30, 2020. A subdivision's local 131
coronavirus relief fund may be held open during the period 132
beginning December 31, 2020, and ending February 1, 2021, only 133
for account reconciliation and other similar purposes. 134

(H) A county, municipal corporation, or township receiving 135
a payment from a county coronavirus relief distribution fund 136

under this section shall, upon request, provide any information 137
related to those payments or their expenditure to the Director 138
of Budget and Management. 139

Section 3. That existing Section 27 of H.B. 481 of the 140
133rd General Assembly is hereby repealed. 141

Section 4. The amendment by this act of Section 27 of H.B. 142
481 of the 133rd General Assembly applies to all amounts 143
distributed to a county coronavirus relief distribution fund 144
under that section or Section 1 of this act, including 145
appropriations in Section 28 of H.B. 481 of the 133rd General 146
Assembly and Section 5 of this act, as well as all 147
appropriations approved by the Controlling Board and distributed 148
to such a fund before, on, or after the effective date of this 149
section." 150

In line 75, delete "2" and insert "5" 151

In line 97, delete "3" and insert "6" 152

The motion was _____ agreed to.

SYNOPSIS 153

Return of unencumbered CARES Act funds to the state 154

Section 27(G) of H.B. 481 of the 133rd General 155 Assembly; Section 4 156

Defers the date by which subdivisions must return 157
unencumbered CARES Act funding to the state from December 28, 158
2020, to February 1, 2021. Specifies that, for the period 159

beginning December 31, 2020, and ending February 1, 2021, a 160
subdivision's local coronavirus relief fund may be held open for 161
accounting purposes only. Federal law requires CARES Act funds 162
to be spent for COVID-19 pandemic-related costs incurred not 163
later than December 30, 2020. 164

Stipulates that the extension applies to all CARES Act 165
funds appropriated by the bill or H.B. 481 or by the Controlling 166
Board before, on, or after the bill's effective date. (The 167
Controlling Board approved an appropriation of \$175 million in 168
such funds on August 24, 2020.) 169