From Ohio Department of Taxation Web for March 3, 2020

https://tax.ohio.gov/wps/portal/gov/tax/government/resources/distributions-cat

Copied from State Web for February 2020  $\_$ 

FRANKLIN FRANKLIN	4-TOWNSHIP 4-TOWNSHIP	41210 CLINTON TWP 41210 CLINTON TWP	POLI GENE	POLICE GENERAL	117.44 176.17		
FRANKLIN	4-TOWNSHIP	41210 CLINTON TWP	ROAD	ROAD AND	493.27		
FRANKLIN	4-TOWNSHIP	41210 CLINTON TWP	ROAD	ROAD	587.23		
FRANKLIN	4-TOWNSHIP	41210 CLINTON TWP	FIRE	FIRE	704.68		
FRANKLIN	4-TOWNSHIP	41210 CLINTON TWP	POLI	POLICE (1)	763.40		
FRANKLIN	4-TOWNSHIP	41210 CLINTON TWP	POLI	POLICE(2)	763.40		
FRANKLIN	4-TOWNSHIP	41210 CLINTON TWP	FIRE	FIRE &	822.13		
FRANKLIN	4-TOWNSHIP	41210 CLINTON TWP	POLI	POLICE	1,115.75		
FRANKLIN	4-TOWNSHIP	41210 CLINTON TWP	POLI	POLICE	1,174.47		
FRANKLIN	4-TOWNSHIP	41210 CLINTON TWP	FIRE	FIRE	1,174.47		
FRANKLIN	4-TOWNSHIP	41210 CLINTON TWP	FIRE	FIRE	1,526.81		
FRANKLIN	4-TOWNSHIP	41210 CLINTON TWP	POLI	POLICE	1,761.71		
FRANKLIN	4-TOWNSHIP	41210 CLINTON TWP	FIRE	FIRE	3,875.76		
FRANKLIN		41210 CLINTON TWP_TOTAL			15,056.69	\$15,056.69	\$15,056.69
FRANKLIN	4-TOWNSHIP	41860 FRANKLIN TWP EXC VALLEY	ROAD	ROAD AND	5,049.08	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, -,
FRANKLIN	4-TOWNSHIP	41860 FRANKLIN TWP EXC VALLEY	POLI	POLICE	25,245.44		
FRANKLIN	4-TOWNSHIP	41860 FRANKLIN TWP EXC VALLEY	FIRE	FIRE &	50,490.90		
FRANKLIN	4-TOWNSHIP	41860 FRANKLIN TWP EXC VALLEY	FIRE	FIRE	98,457.26		
FRANKLIN		41860 FRANKLIN TWP EXC VALLEY TOTAL			179,242.68	\$179,242.68	
FRANKLIN	4-TOWNSHIP	41866 FRANKLIN TWP	GENE	GENERAL	3,041.13	,,	
FRANKLIN		41866 FRANKLIN TWP_TOTAL			3,041.13	\$3,041.13	\$182,283.81
FRANKLIN	4-TOWNSHIP	42230 HAMILTON TWP	GENE	GENERAL	2,414.10	7-7-	, , , , , , , , , , , , , , , , , , , ,
FRANKLIN	4-TOWNSHIP	42230 HAMILTON TWP	FIRE	FIRE &	7,544.07		
FRANKLIN	4-TOWNSHIP	42230 HAMILTON TWP	FIRE	FIRE &	9,052.88		
FRANKLIN	4-TOWNSHIP	42230 HAMILTON TWP	POLI	POLICE	9,052.88		
FRANKLIN	4-TOWNSHIP	42230 HAMILTON TWP	FIRE	FIRE	19,614.59		
FRANKLIN		42230 HAMILTON TWP_TOTAL			47,678.52	\$47,678.52	\$47,678.52
FRANKLIN	4-TOWNSHIP	43110 MADISON TWP EXC	ROAD	ROAD AND	664.46		
FRANKLIN		43110 MADISON TWP EXC CW,GRVP,OBTZ	,PICK_TOTAL		664.46	664.46	
FRANKLIN	4-TOWNSHIP	43115 MADISON TWP	FIRE	FIRE	2,366.97		
FRANKLIN	4-TOWNSHIP	43115 MADISON TWP	GENE	GENERAL	3,550.45		
FRANKLIN	4-TOWNSHIP	43115 MADISON TWP	POLI	POLICE	5,325.68		
FRANKLIN	4-TOWNSHIP	43115 MADISON TWP	POLI	POLICE	5,917.42		
FRANKLIN	4-TOWNSHIP	43115 MADISON TWP	FIRE	FIRE	7,692.66		
FRANKLIN	4-TOWNSHIP	43115 MADISON TWP	POLI	POLICE	7,692.66		
FRANKLIN	4-TOWNSHIP	43115 MADISON TWP	FIRE	FIRE	16,568.80		
FRANKLIN	4-TOWNSHIP	43115 MADISON TWP	POLI	POLICE	17,160.54		
FRANKLIN	4-TOWNSHIP	43115 MADISON TWP	FIRE	FIRE	23,669.71		
FRANKLIN	4-TOWNSHIP	43115 MADISON TWP	FIRE	FIRE	35,504.57		
FRANKLIN		43115 MADISON TWP TOTAL			125,449.46	\$125,449.46	\$126,113.92
FRANKLIN	5-KWH	51890 COLUMBUS CITY	5709	R.C. 5709.93	147,621.24	, .,	. ,
FRANKLIN		51890 COLUMBUS CITY TOTAL			147,621.24	Deposited from State	
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http://www.tax.ohio.gov/personal property/phaseout.aspx

## **Distributions - Commercial Activity Tax**

The Commercial Activity Tax (CAT) is a business privilege tax measured by a business' gross receipts. The CAT was phased-in over a five year period starting with tax year 2005. The CAT replaces the corporate franchise and tangible personal property taxes. As a result of the phase-out of the tangible personal property tax, a distribution was created to reimburse schools and local governments for revenue losses. As of State Fiscal Year 2016, the allocation, after the 0.85% distribution to the administration fund and quarterly CAT motor Fuel Calculation, is as follows: 75.0% to the state's General Revenue Fund, 20.0% to School District Tangible Property Tax Replacement Fund (Fund 7047) and 5.0% to the Local Government Tangible Property Tax Replacement Fund (Fund 7081). The Department of Education reimburses the schools and the Department of Taxation reimburses local governments. As of FY 2016, payments are made through the county auditors every August and February.

## **UPDATED**

## Resuming the Phase-out of the Tangible Personal Property Tax and Public Utility

**Deregulation Replacement Payments** 

For an explanation of the history of reimbursements to schools and local governments for public utility tangible property (PUTP) and general business tangible property (TPP) and a description of proposed changes, see:

http://obm.ohio.gov/Budget/operating/doc/fy-16-17/OBM-

TAX letter TPP replacement payment phase-out.pdf

Please see the following for estimated reimbursements:

Guide to Proposed Local Government TPP & PUTP

Reimbursements (pdf)

Local Personal Reimbursements (xls)