

Franklin County Auditor
 CAT TAX - February 2022

From Ohio Department of Taxation Web on February 28, 2022

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

Copied from State Web for March 1, 2022

FRANKLIN	4-TOWNSHIP	41860	50 FRANKLIN TWP EXC VALLEY	ROAD	ROAD AND BRIDGE	\$2,388.02		
FRANKLIN	4-TOWNSHIP	41860	50 FRANKLIN TWP EXC VALLEY	POLI	POLICE	\$11,940.12		
FRANKLIN	4-TOWNSHIP	41860	50 FRANKLIN TWP EXC VALLEY	FIRE	FIRE & E.M.S.	\$23,880.24		
FRANKLIN	4-TOWNSHIP	41860	50 FRANKLIN TWP EXC VALLEY	FIRE	FIRE DISTRICT	\$46,566.48		
FRANKLIN		41860	50 FRANKLIN TWP EXC VALLEY TOTAL			\$84,774.86	\$84,774.86	
FRANKLIN	4-TOWNSHIP	41866	FRANKLIN TWP	GENE	GENERAL FUND	\$1,438.33		
FRANKLIN		41866	FRANKLIN TWP TOTAL			\$1,438.33	\$1,438.33	
FRANKLIN	5-KWH	51890 .	COLUMBUS CITY	5709	R.C. 5709.93	\$156,023.90		
FRANKLIN		51890 .	COLUMBUS CITY TOTAL			\$156,023.90		
							\$86,213.19	\$0.00

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 \(xls\)](#)