



Tax Analysis Division
30 E Broad St, 22nd Floor
Columbus, Ohio 43215
(614)466-3960 Fax (614)752-0700
<http://tax.ohio.gov>

Table LG-10
No. 46 (2009)
August 24, 2009

PUBLIC LIBRARY FUND:
Amounts Distributed to Counties, Calendar Year 2008

The public library fund was created in House Bill 291 of the 115th General Assembly (prior to a law change enacted in 2008, this fund was called the "library and local government support fund"). It replaced the locally collected intangible property tax, which was repealed beginning in calendar year 1986. This fund provides state aid to counties on a monthly basis for libraries and local governments, which were receiving revenue from the intangible property tax.

The recently enacted state operating budget bill for the fiscal year 2008-2009 biennium (Am. Sub. H.B. 119, 127th General Assembly) made a fundamental change to the public library fund (PLF), consisting of a new funding mechanism. Beginning in calendar year 2008, the PLF receives a designated percentage of *total* state General Revenue Fund tax revenues. Under prior statutory law, the PLF received a share of state income tax revenues, not *total* state GRF tax revenues. Each month, the PLF shall receive 2.22 percent of prior-month tax revenues.

The total amount distributed to county undivided public library funds for calendar year 2008 was \$450.6 million. Under statutory law, the amount allocated to each county was based on a formula contained in RC section 5747.46.

The revenues received from the PLF were distributed by county budget commissions with nearly all of these monies going to libraries.

Figures shown were compiled from records of the Ohio Department of Taxation.

**PUBLIC LIBRARY FUND:
 AMOUNTS DISTRIBUTED TO COUNTIES, CALENDAR YEAR 2008**

| <u>County</u> | <u>Amount</u> | <u>County</u> | <u>Amount</u> | <u>County</u> | <u>Amount</u> |
|---------------|---------------|---------------|---------------|---------------|----------------|
| Adams | \$981,366 | Hamilton | \$47,527,770 | Noble | \$452,460 |
| Allen | 4,135,781 | Hancock | 2,944,429 | Ottawa | 1,541,191 |
| Ashland | 1,900,300 | Hardin | 1,141,615 | Paulding | 740,380 |
| Ashtabula | 3,718,260 | Harrison | 675,912 | Perry | 1,197,116 |
| Athens | 2,173,305 | Henry | 1,069,025 | Pickaway | 1,824,729 |
| Auglaize | 1,745,680 | Highland | 1,390,165 | Pike | 953,010 |
| Belmont | 2,659,818 | Hocking | 986,895 | Portage | 5,398,278 |
| Brown | 1,376,447 | Holmes | 1,272,010 | Preble | 1,506,070 |
| Butler | 11,377,059 | Huron | 2,167,085 | Putnam | 1,256,901 |
| Carroll | 1,019,930 | Jackson | 1,176,363 | Richland | 4,946,380 |
| Champaign | 1,333,176 | Jefferson | 2,909,763 | Ross | 2,635,408 |
| Clark | 5,414,462 | Knox | 1,863,206 | Sandusky | 2,311,137 |
| Clermont | 5,894,210 | Lake | 8,615,529 | Scioto | 2,951,781 |
| Clinton | 1,430,560 | Lawrence | 2,300,084 | Seneca | 2,272,938 |
| Columbiana | 4,059,700 | Licking | 4,939,867 | Shelby | 1,752,499 |
| Coshocton | 1,360,264 | Logan | 1,608,782 | Stark | 14,688,836 |
| Crawford | 1,798,514 | Lorain | 10,158,477 | Summit | 21,119,053 |
| Cuyahoga | 64,184,082 | Lucas | 18,357,997 | Trumbull | 8,534,552 |
| Darke | 1,996,840 | Madison | 1,424,958 | Tuscarawas | 3,205,961 |
| Defiance | 1,465,422 | Mahoning | 9,995,398 | Union | 1,322,485 |
| Delaware | 2,945,857 | Marion | 2,406,827 | Van Wert | 1,124,128 |
| Erie | 3,122,370 | Medina | 4,893,860 | Vinton | 426,972 |
| Fairfield | 4,205,518 | Meigs | 859,911 | Warren | 4,708,450 |
| Fayette | 1,033,006 | Mercer | 1,502,056 | Washington | 2,331,355 |
| Franklin | 40,800,191 | Miami | 3,687,433 | Wayne | 4,144,613 |
| Fulton | 1,518,849 | Monroe | 559,062 | Williams | 1,443,082 |
| Gallia | 1,167,073 | Montgomery | 23,567,010 | Wood | 4,879,596 |
| Geauga | 3,813,125 | Morgan | 520,925 | Wyandot | <u>839,657</u> |
| Greene | 5,287,719 | Morrow | 1,069,824 | | |
| Guernsey | 1,461,677 | Muskingum | 3,097,181 | Total | \$450,578,991 |