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To: School District Superintendents, Treasurers, and Board Members  
From: Mike Sobul, Section Chief, Tax Analysis Division  
Date: October 28, 2010  
Subject: Required elements for SDIT resolutions

The school district income tax offers two alternate bases as options to school districts. The original base, what we generally refer to as the “traditional base,” uses the same income definition as the state’s income tax: ORC 5748.01 (E)(1)(a). School districts may also levy a school district income tax against an alternate tax base that includes only earned income and self-employment income (including income from partnerships): ORC 5748.01 (E)(1)(b).

For more information regarding these two bases, you can download the School District Income Tax Question & Answer Guide or Determining Taxable Income under the New School District Income Tax Base at:  
[http://www.tax.ohio.gov/divisions/tax\\_analysis/tax\\_data\\_series/school\\_district\\_data/publications\\_tds\\_school.stm](http://www.tax.ohio.gov/divisions/tax_analysis/tax_data_series/school_district_data/publications_tds_school.stm)

To place a school district income tax on the ballot, a resolution stating the necessity of raising additional school dollars must be passed by the school board and received by the Tax Commissioner at least 100 days prior to an election. The resolution **must** include the following:

- ✓ The dollar amount to be generated. Only one dollar amount per resolution is allowed. If more than one dollar amount or certifications using the two different bases are requested, they must be contained in separate resolutions.
- ✓ The base of the tax. The resolution **must** state either ORC 5748.01 (E)(1)(a) (all income) or ORC 5748.01 (E)(1)(b) (earned income only).
- ✓ If property taxes are to be reduced, indicate the levy (or levies) to be reduced and the amount of gross millage to be reduced.
- ✓ The date of the election.
- ✓ Evidence that the School Board adopted the resolution of necessity.

Lastly, it is not mandated, but would be of great assistance to include the purpose of the levy as well as the street address of the school district offices where our certification will be mailed (it cannot be a PO box because the certification is sent by certified mail). This resolution can be faxed to ODT, Tax Analysis Division, at 614/752-0700 or e-mailed to Rose or myself at the e-mail addresses below. It would also be helpful to us if, when a second resolution is sent to the board of elections placing an issue on the ballot, a copy could also be mailed, faxed, or e-mailed to Rose.

As always, feel free to contact our offices with any additional questions or concerns. You can reach Rose Vidmar at [Rose\\_Vidmar@tax.state.oh.us](mailto:Rose_Vidmar@tax.state.oh.us) and 614/466-0091 or me at [Michael\\_Sobul@tax.state.oh.us](mailto:Michael_Sobul@tax.state.oh.us) and 614/466-0097.