

Ohio Township Association Legislative Alert



November 9, 2017

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Recently Introduced Legislation

HB 410 TRAFFIC VIOLATIONS (Seitz, Butler) To grant municipal and county courts original and exclusive jurisdiction over any civil action concerning a traffic law violation, to specify that the court require an advance deposit for the filing of specified civil actions by the local authority bringing the civil action, and to modify the reporting requirements and LGF withholding that apply to subdivisions that operate traffic law photo-monitoring devices.

FEDERAL ACTION ALERT!!!



The Tax Cuts and Jobs Act (H.R. 1) was released on Nov. 2 and approved by the House Ways & Means Committee on Thursday afternoon after numerous amendments, including language allowing the bill to pass by a simple majority in both the House and Senate.

NATaT has a number of tax priorities, and here is an update on each of those priorities:

1. Tax benefits for volunteer first responders (Volunteer Responder Incentive Protection Act*): Not included in the bill; will not be added to the House bill because it is not "revenue neutral," (it costs money and there's nothing to offset that cost). There are efforts to get the volunteer first responder provisions added in the Senate version of the bill.
2. Tax-exempt municipal bonds: Preserved in the bill. A big win for NATaT!
3. State and local tax (SALT) deduction**: Repealed; the bill would allow up to \$10,000 in state/local property taxes to be deducted.
4. Home mortgage interest deduction. Preserved, but reduced for future homebuyers; the bill allows the deduction to remain for existing mortgages (interest on mortgages of \$1M and below is deductible), but reduces the deduction to \$500,000 for new mortgages. (The interest deduction can be applied to the first \$500,000 of a new mortgage.)

* The Volunteer Responder Incentive Protection Act (H.R. 1550/S. 1238) would exempt from federal taxes any property tax benefit provided to volunteer first responders by state and local governments (only used in NY), and would exempt up to \$600 in other benefits provided to those volunteers (e.g., awards/appreciation dinner, memorabilia, small payments for service).

**What is the SALT Deduction?

State and local taxes that can be deducted from your federal taxes. Eligible SALT deductions are real and personal property, income and general sales taxes. These tax provisions have two important goals. First, by allowing taxpayers the ability to deduct state and local taxes, taxpayers avoid being taxed twice on the same income. Additionally, the deduction on property taxes provides a strong incentive for homeownership, and the sales tax deduction incentivizes spending, which facilitates economic growth.

Everyone in the United States benefits from SALT, but the SALT deduction is used directly by around 30% of all taxpayers. Currently, taxpayers are given the option of deducting real estate taxes as well as either income taxes or sales taxes paid to state and local governments. The SALT deduction is used by Americans living in urban, suburban, and rural locations and across all congressional districts.

[Contact your Member of Congress](#) and urge them to:

1. Maintain the preservation of tax-exempt municipal bonds.
2. Preserve SALT deductions. Members need to know how eliminating/limiting SALT deductions will impact their constituents. For that data, see this [report](#) from the Government Finance Officers Association. SALT usage and repeal implications are broken down by state (see page 9) and Congressional district (starting on page 13).
3. Preserve the home mortgage interest deduction to incentivize home ownership in their districts. The National Realtors Association has home ownership and home value data by Congressional district. That information can be found [here](#). The important information to report is the home ownership rate in a Congressional district compared to the state and the nation, as well as the median home value of owner-occupied units.



Recent Attorney General Opinion

[2017-038 Classification of Vehicles](#)

Syllabus:

1. Whether the actual use of a vehicle is relied upon to determine that the vehicle constitutes a "motor vehicle" under R.C. 4501.01(B) or "farm machinery" under R.C. 4501.01(U) depends upon the language of the enumerated exceptions in R.C. 4501.01(B) and the definitions set forth in the other divisions of R.C. 4501.01.
2. An "agricultural tractor," as defined in R.C. 4501.01(C), constitutes "farm machinery," as defined in R.C. 4501.01(U), provided that it is used principally for agricultural purposes.
3. A "trailer," as defined in R.C. 4501.01(M), that is towed by a tractor, constitutes "farm machinery" under R.C. 4501.01(U), provided that, when it is towed on a public road or highway, it is used to transport agricultural produce or agricultural production materials between a local place of storage or supply and the farm. If, when it is towed on a public road or highway, the trailer is used for a purpose other than to transport agricultural produce or agricultural production materials between a local place of storage or supply and the farm, the trailer does not constitute "farm machinery," as defined in R.C. 4501.01(U).
4. Whether the operation of a tractor or a trailer upon a public road or highway violates a statute or ordinance that requires licensing, registration, or the use of certain standards or mechanisms for the safe transport of passengers is dependent upon the interplay of R.C. 4501.01 with those other statutes or ordinances.

Have You Considered Running for the OTA Board of Directors?

Please be reminded that 2018 is an election year for the State Association. Officers and directors will be elected at the Winter Conference scheduled for January 31-February 3, 2018 at the Greater Columbus Convention Center. With six open director seats, this election will have a significant impact on the future and leadership of our organization.



If you or someone you know are interested in running for either an officer or director position, please send a letter and resume to the State Association or to the chair of the respective committee by **4:00 p.m., Tuesday, November 14, 2017**. The interviews and final nominations will be completed at the Board of Directors Meeting scheduled for Friday, November 17, 2017.

The following is the roster of the nominating committees:

Officers:

Larry Burkholder, Chair

Fulton County 17322 County Road H Wauseon, OH 43567 419.335.3384 burkholder@fulton-net.com
Gretchen Anderson (Logan County)
Jim Zumbrink (Darke County)
George Hoover (Monroe County)
Janie Wills (Brown County)

Directors:

Terry Brill, Chair Pickaway County 10095 Scioto Darby Orient, OH 43146 614.753.3614 tbrill@scioto township.com
Fred Bobovnyk (Trumbull County)
Helen Humphrys (Summit County)
Carolyn Dempsey (Washington County)
Sandra Reichley (Hocking County)

ODOT Wants YOUR Input: Draft TSMO Plan Review

The transportation environment is changing. Customers have increased expectations; including receiving accurate reliable information, increased use of technology to solve problems and greater demands for government transparency. ODOT is working to meet these expectations by placing an emphasis on measuring performance and embracing the transformative role of technology and information. Faced with increasing mobility demand and constrained resources, our goal is to optimize the performance of existing infrastructure and provide measureable high-value transportation solutions.

As you may be aware, ODOT is developing a department-wide plan for new strategies in traffic management and system operations (TSMO). Coordination with local government partners is a priority in the plan, which also focuses on ensuring that the transportation system is operating as efficiently and reliably as possible. ODOT will be focused on alleviating congestion and increasing safety without adding capacity. The plan also represents a shift in philosophy from traffic monitoring to traffic management.

With this shift, the need to proactively plan for operational improvements has become more important. ODOT's draft plan represents a first, agency-wide attempt to emphasize the importance of planning for operations and develop a process that allows for this to occur. The draft plan is the product of an intensive development process that included staff interviews, workshops, meetings and document review. The recommendations constitute the beginning of a policy framework to guide the TSMO Program's development. As we finalize the plan we are seeking your input on the Plan.

Your input is very important to the finalization of this plan. You can review the various components of the plan by clicking [here](http://odot.questionpro.com) and provide your feedback online by going to: <http://odot.questionpro.com>. Comments are due by November 30, 2017. If you have any

questions or would like to discuss the draft plan in more detail, please feel free to contact one of the ODOT Project Managers:

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