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Bill Analysis
Legislative Service Commission

H.B. 268

123rd General Assembly
(As Reported by H. Technology and Elections)

Reps. Krebs, Bender, Boyd, DePiero, Evans, Gardner, Grendell, Haines, Hartnett, Jolivette, Jones, Mottley, O'Brien, Olman, Opfer, Padgett, Peterson, Pringle, Sullivan, Taylor, Terwilleger, Van Vyven

BILL SUMMARY

- Modifies the ballot language for school district income tax proposals when the proposals are to renew expiring income taxes by specifying that the proposed tax is a renewal.
- Permits a board of education, in adopting a resolution for the levy of an income tax, to specify that the proposed tax is to renew a tax expiring in the same year.

CONTENT AND OPERATION

Current law

Under current law, the ballot form for school district income tax proposals includes the proposed rate of taxation, the school district by which the tax will be imposed, the time period for which the tax will be levied, the date the tax will take effect, and the purpose of the tax. The ballot form is not required to distinguish between proposals for *new* income taxes and proposals that would *renew* current income taxes. (Sec. 5748.03.)

Similarly, resolutions adopted by a board of education to propose a school district income tax currently are not required to specify if the proposed tax would be an additional tax or would renew an expiring tax (sec. 5748.02(B)(1)).

Operation of the bill

Under the bill, the ballot form for school district income taxes is required to reflect whether the proposed tax is a new tax or renews an expiring tax. If the proposed school district income tax renews an expiring tax rather than imposes a new tax, the ballot is required to specify that the tax renews an expiring tax after

stating the name of the school district that will impose the tax and prior to stating the time period for which the tax will be levied. The specification of the renewal of the expiring tax is required to include a statement of the last year the existing tax may be levied. (Sec. 5748.03.)

In addition, under the bill, a board of education, in adopting a resolution proposing the levy of an income tax for school district purposes, may specify that the proposed tax renews a tax expiring in the same year that the proposal is submitted to the electors and is not an additional income tax (sec. 5748.02(B)(1)).

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	03-23-99	p. 346
Reported, H. Technology & Elections	04-29-99	p. 499

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