



Ohio Legislative Service Commission

Bill Analysis

Mackenzie Damon

S.B. 42

130th General Assembly
(As Introduced)

Sens. Manning and Gardner, Seitz

BILL SUMMARY

- Authorizes school districts to levy a property tax exclusively for school safety and security purposes.

CONTENT AND OPERATION

Property tax levy for school safety

The bill authorizes school districts to levy a property tax exclusively for school safety and security purposes.¹ The levy must comply with the same requirements that apply to general school district levies in excess of the 10-mill limitation.

Under continuing law, school district boards of education may propose a levy in excess of the 10-mill limitation for any of the following purposes: (1) current expenses, (2) general permanent improvements, (3) specific improvements or a class of improvements that may be included in a single bond issue, (4) the support of a public library, (5) parks and recreational purposes, (6) the construction and operation of a community center, (7) the operation of a cultural center, (8) education technology, or (9) if the district is a municipal school district, for the current operating expenses of both the district and "partnering" community schools. The resolution to levy the tax must be limited to only one of these purposes. If voters approve the levy, revenue from the tax must be used solely for that purpose.²

¹ R.C. 5705.21(A). The bill does not specify which types of expenditures fall within the category of "school safety and security."

² R.C. 5705.21; R.C. 5705.10 (not in the bill).

There is a five-year limit on the term of such levies unless the levy is for current expenses or general improvements. The five-year limit applies to the newly authorized school safety levy. The levy may be renewed or replaced as any other school district levy.

HISTORY

ACTION	DATE
Introduced	02-14-13

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