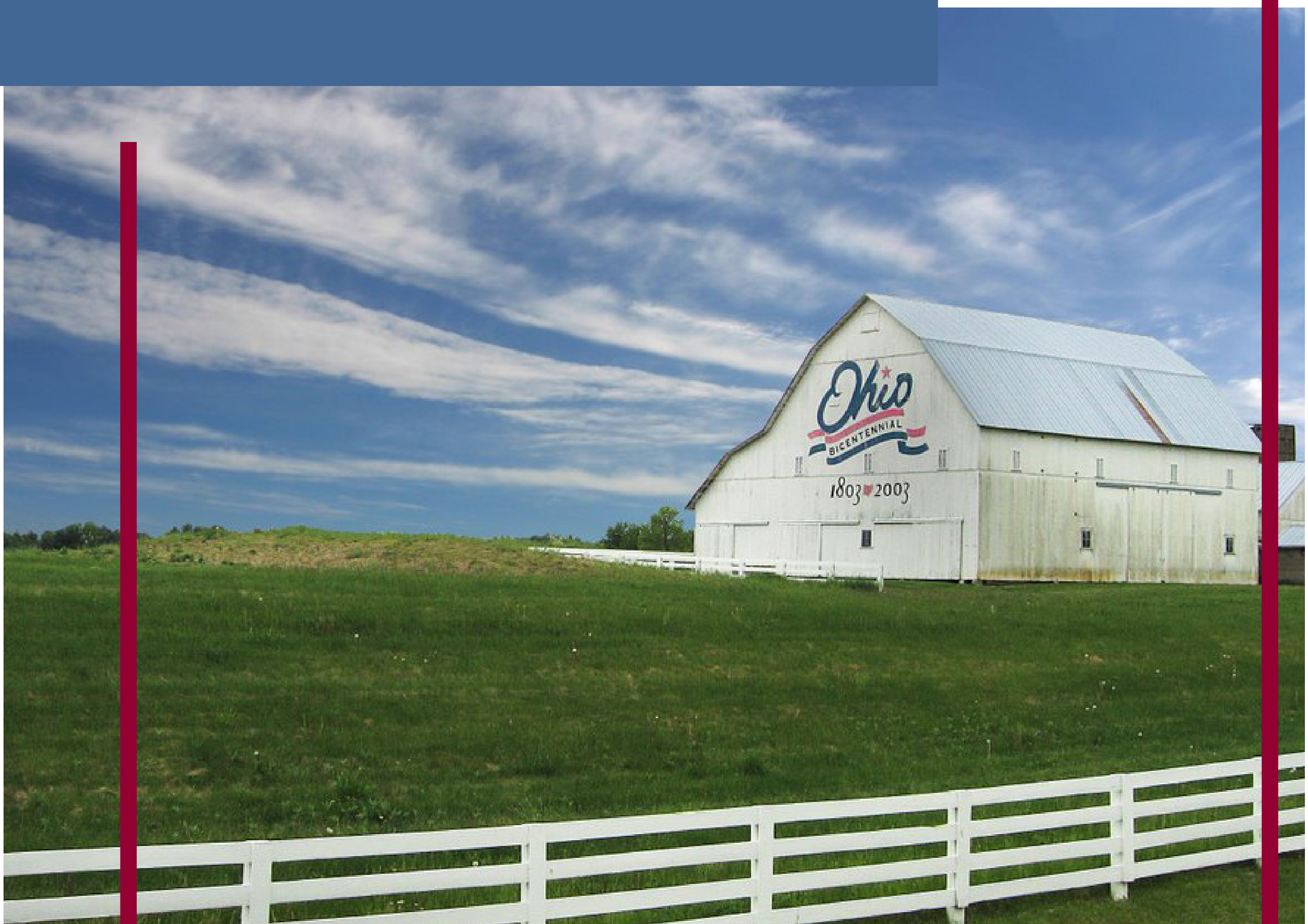
LOCAL IMPACT STATEMENT REPORT

FOR BILLS ENACTED IN 2017



SEPTEMBER 2018

OHIO LEGISLATIVE SERVICE COMMISSION

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Introduction

R.C. 103.143 requires the Legislative Service Commission (LSC) to determine whether a local impact statement (LIS) is required for each bill that is introduced and referred to committee. An LIS may be required when a bill could result in net additional costs beyond a minimal amount to school districts, counties, municipalities, or townships. An LIS is not required for budget bills or joint resolutions. It is also not required when the bill is permissive or when the bill's potential local costs are offset by additional revenues, offset by additional savings, or caused by a federal mandate. The LIS determination is based solely on the "As Introduced" version of the bill.

R.C. 103.143 also requires LSC to annually compile the final local impact statements completed for laws enacted in the preceding calendar year. The Report is to be completed by September 30 each year. This 2018 Report covers the 41 bills enacted in calendar year 2017, six of which required an LIS. The LIS requirement is met through the detailed analysis of local fiscal effects included in LSC's Fiscal Notes.

Regardless of whether a bill requires an LIS, the Fiscal Note analyzes the bill's fiscal effects on both the state and local government. However, under R.C. 103.143, when a bill requiring an LIS is amended in a committee, the bill may be voted out of the committee by a simple majority vote with a revised LIS (a requirement fulfilled by preparing an updated Fiscal Note) or by a two-thirds vote without a revised LIS. Because various bills are exempted from the LIS requirement, this Report does not include every bill enacted in 2017 that may have fiscal effects on local government. It should also be noted that Fiscal Notes in this Report were prepared for the General Assembly's deliberations on pending legislation. This means that cost estimates included in Fiscal Notes may differ from the actual costs of implementing these laws, as the estimates were made before the enacted legislation was implemented. For those who are interested in the local fiscal effects of all legislation enacted in 2017, please see the LSC Fiscal Notes for those laws, which are available on the General Assembly's website (*www.legislature.ohio.gov*) by clicking on *Legislation/Search Legislation*.

In addition to this introduction, the Report contains comments from the County Commissioners Association of Ohio, the Ohio Municipal League, the Ohio Township Association, and the Ohio School Boards Association. LSC is required to circulate the draft Report to these associations for comment and to include their responses in the final Report. The main section of the Report includes the final versions of the Fiscal Notes for the six bills enacted in 2017 that required an LIS and became law. All 25 House bills and 16 Senate bills enacted in 2017 are listed in the **Appendix**.

This Report may be viewed online at *www.lsc.ohio.gov* by clicking on *General Reference*, and then *Local Impact Statement Report* under the *Publications by Title* heading.

LOCAL GOVERNMENT ASSOCIATION COMMENTS

County Commissioners Association of Ohio

Serving Ohio Counties Since 1880

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July 26, 2018

On behalf of the County Commissioners Association of Ohio, thank you for this opportunity to provide comments regarding the 2016 Local Impact Statement Report. As you note in the report, various bills are exempted from the LIS requirement. Consequently, the Local Impact Statement Report does not accurately capture the impact of state policy decisions on local governments.

Primary among those exemptions is the state's biennial budget bill, which, in addition to serving as a vehicle for the state funding plan, also tends to contain tax policy changes that impact county revenues. In 2016, HB 49, the biennial budget bill, completely eliminated and did not provide a revenue replacement mechanism for the sales tax on Medicaid managed care organization services. Instead, the budget bill provided one-time transitional aid based upon reliance and tax capacity of the individual counties. This tax accounted for almost 8 percent of total county sales tax revenue in 2016, and its elimination reduced county sales tax revenues by $166 million annually.

Two of the six bills requiring a Local Impact Statement deserve separate mention here.

SB 9 now makes permanent the "sales tax holiday" for back-to-school clothing and school supplies. CCAO has traditionally opposed sales tax holiday legislation along with other proposed exemptions from the sales tax because enactment of an exemption could reasonably be expected to reduce county sales and use tax collections. For counties, a reduction in the sales tax base has s direct impact on revenue received, as the piggy back sales tax is now the primary source of revenue for counties. Furthermore, a tax policy change that affects the revenue flowing into the state's general revenue fund such as the sales tax holiday, and also the elimination of the sales tax on Medicaid managed care services, impacts the allocation of revenue deposited into the Local Government Fund (LGF). Because a fixed percentage of state general fund revenues are transferred to the LGF, any fluctuation in the state's general fund receipts has a corresponding impact upon the amount of funding counties receive from the LGF. The LGF represents an important source of flexible funding to pay for various state mandated programs and services counties are required to provide.

Provisions in HB 69 authorized additional payments to the counties to help them transition from the loss of the Medicaid managed care sales tax. An initial distribution of $50 million was made with the potential to receive an additional $30 million from surplus revenue exceeding state expenditures, if any, during the state fiscal year from July 2017 through June 30 2018. State revenue receipts exceeded expenditures and as a result the counties received the additional $30 million. Through this legislation, the Legislature recognized it needed to provide additional support to its county partners and CCAO greatly appreciates the passage of this legislation.

It must be remembered that counties are uniquely tied to the state as the provider of state services at the local level on the state's behalf. The vitality and viability of this state/county partnership is directly impacted through all actions of the General Assembly. Therefore, CCAO urges the General Assembly to review all legislation enacted for its impact upon Ohio's local governments through the LIS process.

Only then will the General Assembly and the public fully appreciate the impacts that unfunded mandates and policy decisions have upon the counties and other local governments.

CCAO wishes to recognize the long-standing professionalism and expertise of the LSC staff and our excellent working relationship with the LSC.

Sincerely,

Suzanne

Suzanne Dulaney
CCAO Executive Director

OHIO MUNICIPAL LEAGUE
Partnering for Stronger Cities and Villages

The Ohio Municipal League has reviewed the draft of the Local Impact Statement Report for Bills Enacted in 2017 and would like to make the following comments.

The report provides helpful information to organizations representing local governments, their respective members, and the public: information that would otherwise be difficult to compile.

An area that still needs to be addressed is the section of law that exempts LSC from having to produce a local impact statement for the biennial budget, capital appropriation bill, or any other budget corrections bill. The League would support legislation that would allow the General Assembly to include these bills now exempted in Division (F) of R.C. 103.143 from these local impact statements. OML also believes that local impact statements should be required at each phase of the legislative process. This is particularly important as substitute versions and amended substitute versions of bills are adopted. Legislation can have a huge fiscal impact upon local government and should be known to all as these bills progress through the legislature.

We are always optimistic that this document will gain a larger recognition with state decision makers as they consider imposing additional programs or duties on local government or reducing limiting funding.

The Ohio Municipal League commends the staff of the Legislative Service Commission for the time and effort they put into the individual statements and to this report.

OHIO TOWNSHIP ASSOCIATION

The Ohio Township Association (OTA) would like to thank the Ohio Legislative Service Commission (LSC) for the opportunity to comment on the *2018 Local Impact Statement* (LIS) *Report*. The LIS Report is an important educational resource for our members and the members of the General Assembly as it highlights the effect certain legislation passed the previous year will have on townships' budgets and keeps legislators and local officials aware of any unfunded mandates created in legislation.

The fiscal impact legislation may have on townships often is underestimated but the Legislative Service Commission has done a nice job of recognizing the impacts. A total of six bills enacted in 2017 had a fiscal impact on local governments, according to the LIS Report. Of those six bills, three have a direct impact on townships: Sub. HB 69 (TIFs), HB 118 (Property Tax Complaints) and Am. SB 9 (Sales Tax Holiday).

In 2006, changes were made to the Tax Increment Financing (TIF) law to require counties to sign off on municipal TIFs since county service levies are directly impacted by the creation of TIF districts. Subsequently, the General Assembly passed legislation requiring service payments in lieu of taxes for specific county service levies and park levies. Township fire levies, prior to Sub. HB 69, were not granted the same courtesy even though when a municipality creates a TIF district, the township safety service levy suffers. The township has more demand placed on their services but does not see an increase in funding. Sub. HB 69 will provide revenue protection for township fire departments in these limited, specific situations.

The General Assembly codified a recent Ohio Supreme Court decision with the passage of House Bill 118, which prohibits the dismissal of a property tax complaint for failure to correctly identify the property owner. As pointed out in the fiscal note, this could have a positive or negative impact on townships depending on the circumstances of a complaint filed.

It is projected that the Local Government Fund (LGF), from which townships receive revenue, will see a reduction in funds from the enactment of Am. SB 9. Monies from the LGF are used in every community across the state and therefore affect every resident in Ohio. For most townships, the LGF is the second highest source of revenue for townships behind property tax collection of inside and outside millage. Townships do not have the ability to make up the lost LGF revenue by passing other taxes such as the income or sales tax. Any lost LGF revenue will require additional property tax levies. In a time when it is increasingly difficult to pass levies, this could mean reductions in services provided by the township or financial troubles.

While the *2018 Local Impact Statement Report* offers an analysis of legislation passed in 2017, it is not as inclusive as we would like. State budget bills are exempted from local impact statement requirements and, therefore, are not included in this report. The OTA encourages the General Assembly to include budget bills in the Local Impact Statement requirement in order to provide a more comprehensive look at how legislation passed affects local governments. A procedure should be established by which local governments can contest new laws that are not fully funded, yet give the General Assembly adequate time to modify or fund the mandates they impose.

Although the actual impact these new laws will have on townships will not be known until the laws are put into practice, the fiscal analyses provide a base for which townships can determine how a new law may affect their budgets. The Ohio Township Association appreciates the opportunity to provide our input and thanks the Legislative Service Commission for all of their hard work in compiling this data, as it is truly beneficial to legislators and local government groups.

Ohio School Boards Association

TO:	Nelson Fox, Fiscal Division Chief
FROM:	Richard Lewis, Chief Executive Officer Jennifer Hogue, Director of Legislative Services
DATE:	September 5, 2018
RE:	**2018 FISCAL IMPACT STATEMENT REPORT**

The Ohio School Boards Association (OSBA) is pleased to take advantage of the opportunity to review the 2018 Local Impact Statement Report on bills enacted in 2017. The Legislative Services Commission (LSC) report to the Ohio General Assembly and to the general public on the fiscal impact of certain specific bills is a valuable service.

The 2018 Local Impact Statement Report highlights six bills enacted during 2017 that require local impact statements. Three of the six bills have potentially negative fiscal impact on the level of revenues available to support public school districts. These three bills are House Bill (HB) 69, HB 118 and Senate Bill (SB) 9.

OSBA strongly believes and reiterates its longstanding desire to see even more bills subject to having fiscal impact statements prepared. This is particularly true for omnibus bills, such as the biennial budget bill and mid-year budget bills. We do, however, appreciate the opportunity to review and comment on these specific bills.

<u>HB 69</u> makes changes to the law regarding property tax exemptions that can be extended to businesses within enterprise zones. The retail facilities exclusion within the enterprise zone generally prohibits a business engaged in primarily retail sales from being included in the enterprise zone unless the city and impacted school district waives the exclusion. HB 69 specifies that a school district can waive the exclusion on a business by business basis. This change increases the flexibility that school districts have with regard to enterprise zones and retail businesses.

<u>HB 118</u> prohibits the dismissal of a property tax complaint for failure to correctly identify the property owner. This could result in revenue gains or losses for school districts depending on the circumstances involved in any given complaint.

<u>SB 9</u> creates a three-day sales tax holiday, beginning the first Friday in August 2017. The sales tax holiday will exempt clothing sales up to $75, and school

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supplies and school instructional materials up to $20. This change is estimated to reduce state sales tax revenue to the general revenue fund (GRF) by up to $14.7 million in FY 2018. While funding for school districts is not directly impacted, any reduction in the GRF will have real implications for the total dollars available for state support of public education.

Taken together, the tax exemptions and credits made available through individual bills continue the trend of lower and lower state revenues available to support common and public purposes, including the education of Ohio's children. Appropriate funding for the education of Ohio's children is an ongoing concern for boards of education and should be shared by all of Ohio citizens.

Once again, OSBA wishes to express appreciation to the Legislative Service Commission for its hard work and diligence on this important task. We look forward to working with you now and in the future.

FISCAL NOTES FOR BILLS ENACTED
IN 2017 REQUIRING
LOCAL IMPACT STATEMENTS

OHIO LEGISLATIVE SERVICE COMMISSION

Philip A. Cummins and other LSC staff

Fiscal Note & Local Impact Statement

Bill: H.B. 69 of the 132nd G.A. **Status:** As Enacted

Sponsor: Rep. Cupp **Local Impact Statement Procedure Required:** Yes

Subject: Requires reimbursement of certain township fire and EMS levy revenue, provides up to $80 million in supplemental funding for counties and transit authorities to mitigate the loss of sales tax revenue from Medicaid health insuring corporations, and makes other changes to current law

State Fiscal Highlights

- The bill provides for transfer to the Medicaid Local Sales Tax Transition Fund (Fund 7104) of up to $30 million from the GRF in July 2018 if there is an unobligated balance in the GRF at the end of FY 2018. It also provides for expenditure of $50 million from Fund 7104 in FY 2018, and expenditure of up to $30 million from the fund in FY 2019.

Local Fiscal Highlights

- Municipalities that create new tax increment financing (TIF) districts would be required to reimburse townships for fire and emergency medical service (EMS) levy revenue foregone due to the districts, if the townships provide the services.
- Subdivisions would be authorized to remove territory from existing joint economic development zones (JEDZs), resulting in reduced revenue to the JEDZs, municipal corporations, and townships.
- Counties and transit authorities would receive up to an additional $80 million to replace sales tax revenue lost because Medicaid health insuring corporations are no longer paying the sales tax. Such payments would be made from Fund 7104.

Detailed Fiscal Analysis

The bill makes numerous changes to current law, as detailed in the following sections. Some of the changes are related to law that was enacted in Am. Sub. H.B. 49 of the 132nd General Assembly, which is referred to throughout as H.B. 49.

Reimbursement for foregone fire and EMS levy revenue

H.B. 69 would require a municipal corporation receiving service payments in lieu of taxes from a tax increment financing (TIF) incentive district created on or after the effective date of the bill to reimburse levy revenue of a township forgone because of the

TIF district, for levies to provide fire, emergency medical, and ambulance services. The requirement would apply only if the township provides these services in the incentive district. The change would be applicable in tax year 2018 and thereafter. Because real property taxes are paid a year in arrears, the change would affect revenues of municipal corporations and townships starting in FY 2019.

In current law, such reimbursement is required for various enumerated services. The reimbursements are to be paid from the revenue generated by the service payments. The bill would extend reimbursement to fire protection, emergency medical, and ambulance services, that are funded by taxes levied under R.C. 505.39 or division (I) of R.C. 5705.19. In addition, a combined levy of a township under R.C. 5705.19(JJ) would be subject to service payment reimbursement, but only to the extent that the proceeds are used for the purposes described in that section's division (I). More precisely, this reimbursement is required for the increase in the rate levied, for renewal, replacement, or additional levies for the specified services approved on or after January 1, 2006, in TIF districts created on or after that date.

The bill allows a board of township trustees to waive this reimbursement requirement or to negotiate with the municipal corporation that created the TIF district for a lesser amount of reimbursement.

Owners of property in a TIF district make service payments in lieu of, and equal in amount to, taxes that would otherwise be due on a portion of the value of improvements to that property for a specified period of years. The service payments are used to finance public infrastructure improvements in the district by the local government that granted the tax exemption. The taxes due on the portion of the value not exempted from taxation, and distributed to the various units of local government that levy taxes in the tax district where the parcel is located, are unaffected by the TIF.

Current law provides for two types of TIFs, parcel or project TIFs and TIF districts. The parcel or project TIFs include specified parcels. The TIF districts include all parcels within a specified area. The changes made by the bill would apply only to TIF districts.

Levies for township fire, ambulance, and EMS accounted for at least $482 million of total property tax revenues in tax year 2015, of which the largest share was fire levies, in some cases including EMS. The portion of this accounted for by payments in lieu of taxes in TIF districts, or the reimbursements that would be required by the bill, appears uncertain but could be sizable. Limiting the reimbursement requirement to TIF districts created by an ordinance adopted on or after the effective date of the bill implies that the bill would have no fiscal effect initially, but the cost could become sizable with the passage of time.

Removal of territory from joint economic development zone

The bill changes the definition of "substantial amendment" of a joint economic development zone (JEDZ) contract in R.C. 715.691. Substantial amendment of any JEDZ contract was prohibited after December 31, 2014, by H.B. 289 of the 130th General Assembly. No new JEDZs have been permitted to be formed since then. By altering one of the criteria in the definition of substantial amendment from "changes the area or areas included in" the zone to "adds new territory to" the zone, the bill by implication allows JEDZ contracts to be altered to remove territory from a JEDZ.

Formation of a JEDZ provided a means for municipal income taxes to be imposed in areas of a township included in the zone, with the proceeds from the income taxes to be used for the purposes of the zone as well as the purposes of the contracting parties, the one or more municipal corporations, and one or more townships that formed the JEDZ.[1] A township cannot impose an income tax on its own. Purposes of the zone included facilitating new or expanded growth for commercial or economic development.

If township territory is removed from a JEDZ, tax revenue to the JEDZ from income earned in parts of the township previously in the JEDZ would decline. The magnitude of such revenue losses to JEDZs, municipal corporations, and townships would depend on how widely territory is removed from JEDZs, on how much income is earned in that territory, and on tax rates on that income. LSC's understanding is that the change made by the bill is intended to alleviate a situation in which a township is being annexed by a municipal corporation that imposes an income tax, the township is a contracting party to a JEDZ, and the annexation is expected to result in taxation of income earned in the township by both the municipal corporation and the JEDZ.

Supplement to Medicaid Local Sales Tax Transition Fund

The bill amends Sections 387.10 and 387.20 of H.B. 49 to add up to $80 million in payments to counties and transit authorities to replace sales tax revenue they lost due to exempting Medicaid health insuring corporations (MHICs) from the state's sales tax base. Those sections of H.B. 49 required approximately $207 million in payments to counties and transit authorities already, but new amounts for each county and transit authority specified in the new division (F) of Section 387.20 added by H.B. 69 are shares based on average annual amounts received in the past from the sales tax.

Specifically, H.B. 69 requires that a total of $50 million be paid from the Medicaid Local Sales Tax Transition Fund (Fund 7104) between January 1, 2018 and February 1, 2018. Transfers totaling up to $407 million into Fund 7104 were authorized by Sections 512.27 and 512.40 of H.B. 49, more than enough to make the payments already required by H.B. 49. H.B. 69 also requires that up to $30 million from a possible FY 2018 GRF ending balance be transferred into Fund 7104, and that payments proportional to the January 2018 payments be made from the amount transferred to counties and transit authorities between August 1, 2018 and September 1, 2018.

[1] Two or more municipal corporations were also able to form a JEDZ under this Revised Code section.

Property tax levy certification procedure

H.B. 49 changed requirements pertaining to a resolution or ordinance stating that a taxing authority will proceed to seek voter approval for a property tax levy. It required the taxing authority to certify the resolution or ordinance to the county auditor, in addition to the county board of elections as required in prior law. H.B. 69 removes the requirement for this certification to the county auditor. The requirement for certification to the county board of elections remains unchanged by the bill. Elimination of this certification to the county auditor may reduce costs to units of local government, likely by a minimal amount.

Enterprise zones retail facilities exclusion

The bill makes changes to law on enterprise zones, through which property tax exemptions may be extended to businesses in the zone. Within these zones, the retail facilities exclusion generally precludes places of business engaged primarily in making retail sales from inclusion in enterprise zones, unless located in an impacted city or the affected school district waives the exclusion. The bill specifies that the waiver by the school district applies facility by facility, i.e., that a school district may waive the exclusion for one retail facility and not another.

Also, the bill explicitly allows a township to enter into an enterprise zone agreement with retail businesses with approval of the affected school district. The township must have been delegated authority by the county to exercise powers and duties with regard to that enterprise zone. Under current law, only counties and municipal corporations may create enterprise zones.

This change increases the flexibility that school districts and townships have with respect to enterprise zones and retail facilities. It has no other fiscal effect.

Sales tax rate multiple of 0.1% or 0.25%

The bill specifies that the rate of any sales and use tax levied by counties or transit authorities must be a multiple of one-fourth of one percent (0.25%) or one-tenth of one percent (0.1%). Under current law as enacted in H.B. 49, the rate of any local sales tax that is levied can be levied only in a multiple of 0.1%. This provision in H.B. 49 was to be effective beginning July 2018. Prior to the enactment of H.B. 49, an increase to a local sales and use tax levy was permitted only in increments of 0.25%. Therefore, H.B. 69 provides additional flexibility to these local governments if they want to change their sales tax rates in the increment available prior to changes made by H.B. 49.

Continuing law limits the tax rate of an existing piggyback tax to no more than 1% for a county sales and use tax for county general revenue, plus an additional levy of up to 0.5% for county general revenue for specific purposes (for a maximum county sales and use tax of 1.5%). The limit in continuing law for transit authorities' sales taxes is also 1.5%. This provision leaves these limits unchanged. Thus, the bill has no direct fiscal effect on counties or transit authorities.

HB0069EN.docx/lb

OHIO LEGISLATIVE SERVICE COMMISSION

Philip A. Cummins

Fiscal Note & Local Impact Statement

Bill: H.B. 118 of the 132nd G.A.

Status: As Enacted

Sponsor: Rep. Merrin

Local Impact Statement Procedure Required: Yes

Subject: Prohibits dismissal of a property tax complaint for failure to correctly identify the property owner

State Fiscal Highlights

- No direct fiscal effect on the state.

Local Fiscal Highlights

- The prohibition in the bill on dismissal of a property tax complaint for failure to correctly identify the property owners could result in revenue gains or losses in specific jurisdictions, depending on the circumstances involved in any given complaint.

Detailed Fiscal Analysis

H.B. 118 may result in an increase or decrease in tax revenues for a unit of local government. The bill would prohibit dismissal of a property tax complaint for failure to correctly identify the property owner. On the presumption that the owner or owner's representatives would generally identify ownership correctly, a failure to make such a correct identification might be expected to be more likely on the part of another party to a dispute, such as a school board. Typically a party other than the owner would seek a higher value, and a prohibition on dismissal for misidentification of the owner would therefore tend to result in more revenue to local governments.

However, in a recent Ohio Supreme Court case, in which the statement of ownership was in error in the original filing for a lower valuation, the Court ruled that the property tax complaint could not be rejected on the basis of that failure.[2] The misidentification of the owner in the filing was not a sufficient basis for dismissal, so implying a lower value, if the complaint was successful, and loss of local revenue. Such a loss of revenue could be more than minimal for a political subdivision even if the average or overall impact statewide tended to be revenue gains.

[2] *Groveport Madison Local Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 137 Ohio St.3d 266, 2013-Ohio-4627.

If a property tax complaint is dismissed, the party that filed the complaint is generally enjoined from refiling the same complaint until the year of the next sexennial reappraisal or triennial update in that county. Exceptions to this limitation for a property include an arms' length sale, casualty loss, substantial improvement, or sizable change in occupancy.[3]

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[3] R.C. 5715.19.

OHIO LEGISLATIVE SERVICE COMMISSION

Robert Meeker

Fiscal Note & Local Impact Statement

Bill: H.B. 174 of the 132nd G.A. **Status:** As Enacted

Sponsor: Reps. Hughes and Lanese **Local Impact Statement Procedure Required:** Yes

Subject: Adds two judges to the Domestic Relations Division of the Franklin County Court of Common Pleas

State & Local Fiscal Highlights

- Beginning January 2019, the creation of the first of two common pleas court judgeships will: (1) increase the amount of GRF funding that the Supreme Court of Ohio disburses in the form of state support for judgeships by an estimated $157,007 annually, and (2) increase the amount of Franklin County's judicial compensation-related expenditures by an estimated $41,989 annually. Beginning January 2021, the creation of the second common pleas court judgeship will double those annual compensation-related expenditures to the state and Franklin County to an estimated $314,013 and $83,978, respectively.
- For Franklin County, the annual cost of additional court personnel and miscellaneous other expenses are estimated at $390,210, or $195,105 per judge. One-time courtroom renovations are estimated at $330,196, or $165,098 per courtroom.

Detailed Fiscal Analysis

The bill adds two judges to current law's five judges of the Domestic Relations Division of the Franklin County Court of Common Pleas, with one term beginning in January 2019 and one term beginning in January 2021, and declares an emergency.

Judicial compensation-related costs

Base salary

The annual salary of a common pleas court judge is statutorily set at $147,600 for calendar year (CY) 2019 and annually thereafter, and consists of a local and state share determined as follows:

- The ***local share*** of $14,000 per judge is formulated at $0.18 per capita with a cap at $14,000. Based on 2010 census data, the population of Franklin County is 1,163,414 which results in an amount for the local share (1,163,414 x $0.18) of $209,415, which is above the statutory $14,000 cap.

- The ***state share*** of $133,600 per judge is equal to the annual salary minus the local share ($147,600 minus $14,000).

Starting with CY 2019, the addition of one domestic relations judge will cost Franklin County and the Supreme Court of Ohio $14,000 and $133,600, respectively, to cover their annual shares of the $147,600 base salary. Those annual amounts will double to $28,000 and $267,200, respectively, with the addition of a second domestic relations judge in CY 2021.

Retirement

State and local elected officials are exempt from membership in the Public Employees Retirement System (PERS), unless they choose to become members. As most elected officials do accept membership in PERS, this analysis includes PERS payments.

The state and Franklin County contribute at the rate of 14% of their share amounts, respectively. Under that PERS contribution formula, Franklin County will expend an additional $1,960 annually beginning in CY 2019 with a total annual increase of $3,920 beginning in CY 2021 when the term of the second judge begins. The state will expend an additional $18,704 annually beginning in CY 2019 with a total annual increase of $37,408 beginning in CY 2021 when the term of the second judge begins.

Payroll-related charges

The state and Franklin County also pay for other payroll-related charges, as detailed below.

The state pays for a total of 3.52% in payroll-related charges as follows: 1.45% of gross salary for Medicare for all employees hired after April 1986, 0.10% for workers' compensation, 0.30% for the Department of Administrative Services' payroll services, 0.27% for Office of Budget and Management services, 0.01% to the Equal Employment Opportunity Commission, 0.69% for Office of Information Technology services, 0.46% to the Ohio Administrative Knowledge System, and 0.24% for group life insurance. These miscellaneous annual contributions will increase state expenses by $4,703 annually beginning in CY 2019 with a total annual increase of $9,405 beginning in CY 2021 when the term of the second judge begins.

Franklin County pays 1.45% of gross salary for Medicare, 0.9% for workers' compensation, and an estimated $25,700 for health insurance.[4] The increase of these miscellaneous contributions will cost the county an additional $26,029 annually beginning in CY 2019 with a total annual increase of $52,058 beginning in CY 2021 when the term of the second judge begins.

[4] Insurance cost based on CY 2017 rate of $847 paid biweekly and an annual projected cost increase of 8.0% per year.

Additional Franklin County expenses

The cost of additional court personnel, including one judicial assistant, one bailiff, and one staff attorney, is estimated by the Franklin County Court of Common Pleas at $189,905 per year per judge, or $379,810 annually for two judges. Miscellaneous other annual expenses, including robes and various memberships, are estimated at $5,200 per judge, or $10,400 annually for two judges.

The total one-time cost to perform necessary building renovations is estimated at $330,196, including technology and furniture, for two courtrooms, or $165,098 per courtroom.

HB0174EN.docx/th

OHIO LEGISLATIVE SERVICE COMMISSION

Robert Meeker

Fiscal Note & Local Impact Statement

Bill: H.B. 215 of the 132nd G.A.

Status: As Enacted

Sponsor: Rep. Riedel

Local Impact Statement Procedure Required: Yes

Subject: Creates the Paulding County Municipal Court

State Fiscal Highlights

STATE FUND	FY 2020 – FUTURE YEARS
General Revenue Fund (GRF)	
Revenues	- 0 -
Expenditures	Annual increase estimated at $38,429

Note: The state fiscal year is July 1 through June 30. For example, FY 2020 is July 1, 2019 – June 30, 2020.
Note: Based on the judicial compensation schedule in H.B. 64 of the 131st General Assembly.

- Beginning January 2020, the creation of a full-time municipal court judgeship will increase the amount of GRF funding that the Supreme Court of Ohio disburses in the form of state support for a judgeship by an estimated $38,429 annually.

Local Fiscal Highlights

LOCAL GOVERNMENT	CY 2020 – FUTURE YEARS
Paulding County	
Revenues	Potential annual gain from prosecutorial agreements
Expenditures	Annual increase estimated at $31,093 or more
Municipalities within Paulding County	
Revenues	- 0 -
Expenditures	Potential annual prosecutorial savings effect

Note: For most local governments, including Paulding County, the fiscal year is the calendar year.

- Beginning January 2020, the creation of a full-time municipal court judgeship will increase judicial compensation-related expenditures for Paulding County by an estimated $31,093 or more annually.
- Paulding County may incur minimal one-time expenses in the first year to make administrative changes as a result of the name change for the court (e.g., letterhead, signage, and other localized products).

- Paulding County is not expected to add staff, offices, or courtroom space to change from a county court to a municipal court.
- The bill requires the Paulding County Prosecuting Attorney to prosecute all violations of state law in the Paulding County Municipal Court. It is expected that this increased caseload should not require additional staff. The magnitude of any resulting annual savings effect for municipal prosecutors that would likely see their caseloads decrease is uncertain.
- The bill permits the Paulding County Prosecuting Attorney to enter into an agreement (including a fee) with any municipal corporation in Paulding County to prosecute nonstate law violations. Whether the affected local prosecuting attorneys will make such agreements is uncertain. Thus, any changes in annual revenues and expenditures that might result from such arrangements for Paulding County and its municipal corporations are uncertain as well.

Detailed Fiscal Analysis

Creation of Paulding County Municipal Court and judgeship

Effective January 1, 2020, the bill eliminates the Paulding County County Court, eliminates the part-time judgeship in that court, establishes the Paulding County Municipal Court, and establishes one full-time judgeship in the Paulding County Municipal Court. The resulting increases in judicial compensation-related costs are described in more detail below.

Judicial compensation-related costs

Base salary

County court judgeship. The state and Paulding County currently incur expenses to support a part-time county court judgeship. The annual salary for a part-time county court judge is statutorily set at $79,900 for calendar year (CY) 2020, and consists of a local and state share determined by statute as follows:

- The ***local share*** is $35,500 per year.
- The ***state share*** is equal to the annual salary minus the local share, or $44,400 annually.

Municipal court judgeship. The annual salary of a full-time municipal court judge is statutorily set at $138,850 for CY 2020, and consists of a local and state share determined by statute as follows:

- The ***local share*** is $61,750 per year.
- The ***state share*** is equal to the annual salary minus the local share, or $77,100 annually.

To summarize, the result of replacing a part-time county court judgeship with a full-time municipal court judgeship in terms of the state and local shares of their base salaries is as follows:

- The state's share of base pay increases by $32,700, from $44,400 per year to $77,100 per year.
- Paulding County's share of the base annual salary will increase by $26,250, from $35,500 per year to $61,750 per year.

Retirement

State and local elected officials are exempt from membership in the Public Employees Retirement System (PERS), unless they choose to become members. As most elected officials do accept membership in PERS, this analysis includes PERS payments.

The state and Paulding County contribute at the rate of 14% of their share amounts, respectively. Under that PERS contribution formula, Paulding County will expend an additional $3,675 annually, while the state will expend an additional $4,578 annually.

Payroll-related charges

The state and Paulding County also pay for other payroll-related charges, as detailed below.

The state pays for a total of 3.52% in payroll-related charges as follows: 1.45% of gross salary for Medicare for all employees hired after April 1986, 0.10% for workers' compensation, 0.30% for the Department of Administrative Services' payroll services, 0.27% for Office of Budget and Management services, 0.01% to the Equal Employment Opportunity Commission, 0.69% for Office of Information Technology services, 0.46% to the Ohio Administrative Knowledge System, and 0.24% for group life insurance. These miscellaneous annual contributions will increase state expenses by $1,151 annually.

Paulding County pays 1.45% of gross salary for Medicare, and 3.0% for workers' compensation. The increase of these miscellaneous contributions will cost the county an additional $1,168 annually, plus a potential increase in county-paid health insurance costs.

Other costs

Paulding County may incur minimal one-time expenses in the first year to make administrative changes as a result of the name change for the court (e.g., letterhead, signage, and other localized products). Paulding County is not expected to add staff, offices, or courtroom space as a result of the bill.

Clerk of courts

The Clerk of the Paulding County Municipal Court will be appointed by the court. According to statute, compensation will be set by the court. If the revenue of the court is not equal to or greater than the expenditures of the court in any calendar year, the clerk of the municipal court receives annual compensation prescribed by the county commissioners. Under current law, the clerk of the Paulding County County Court is compensated at an amount set by the county commissioners.

Local prosecuting attorneys

Violations of state law

Under current law, municipal prosecutors prosecute violations of state law in the Paulding County County Court. The bill requires the Paulding County Prosecuting Attorney to prosecute all violations of state law in the Paulding County Municipal Court. This means that the volume of cases prosecuted by the county prosecutor will increase, but the likely magnitude of that increase is unknown. It is expected that this increased caseload can be absorbed and not require the hiring of additional staff. The magnitude of any resulting annual savings effect for municipal prosecutors that would likely see their caseloads decrease is uncertain.

Violations other than state law

The bill permits the Paulding County Prosecuting Attorney to enter into an agreement with any municipal corporation in Paulding County by which the Prosecuting Attorney prosecutes all cases brought in the Paulding County Municipal Court for violations of the municipal corporation's ordinances or for offenses other than violations of state law occurring within the municipal corporation. For prosecuting these cases under such an agreement, the Prosecuting Attorney is permitted to agree upon a fee to be paid by the municipal corporation.

Whether the affected local prosecuting attorneys will make such agreements is uncertain. Thus, any changes in annual revenues and expenditures that might result from such arrangements for Paulding County and its municipal corporations are uncertain as well.

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OHIO LEGISLATIVE SERVICE COMMISSION

Jean J. Botomogno

Fiscal Note & Local Impact Statement

Bill: S.B. 9 of the 132nd G.A.

Status: As Enacted

Sponsor: Sen. Bacon

Local Impact Statement Procedure Required: Yes

Subject: Sales tax holiday

State & Local Fiscal Highlights

STATE FUND	FY 2017	FY 2018	FUTURE YEARS
General Revenue Fund			
Revenues	- 0 -	Loss of $14.7 million	- 0 -
Local Government and Public Library Fund (counties, municipalities, townships, and public libraries)			
Revenues	- 0 -	Loss of $0.5 million	- 0 -
Counties and transit authorities			
Revenues	- 0 -	Loss of $3.7 million	- 0 -

Note: The state fiscal year is July 1 through June 30. For example, FY 2018 is July 1, 2017 – June 30, 2018.

- The bill creates a three-day sales tax holiday, starting with the first Friday in August 2017 and exempts sales of clothing (up to $75), and school supplies and school instructional materials (up to $20).
- The bill reduces the sales and use tax base, and thus decreases state sales tax revenue and revenue from local permissive county and transit authority sales taxes.
- The state sales tax revenue loss would be shared by the state General Revenue Fund (GRF, 96.68%), the Local Government Fund (LGF, 1.66%), and the Public Library Fund (PLF, 1.66%). Funds deposited into LGF and PLF are distributed to counties, municipalities, townships, and public libraries according to statutory formulas and decisions by county budget commissions.

Detailed Fiscal Analysis

S.B. 9 exempts from the sales tax sales occurring on August 4, 5, and 6 in 2017 of the following items: clothing (up to $75), school supplies (up to $20 per item), and school instructional materials (up to $20 per item). A similar sales tax holiday was held in 2015 (S.B. 243 of 130th General Assembly) and 2016 (S.B. 264 of 131st General Assembly). The bill includes an emergency clause, thus would go into immediate effect.

The bill is estimated to reduce state revenue from the sales and use tax by up to $15.2 million in FY 2018. The GRF would receive 96.68% of the revenue from the state sales and use tax, while 1.66% of the receipts are transferred to the Local Government Fund (LGF, Fund 7069) and an identical share to the Public Library Fund (PLF, Fund 7065); funds in the LGF and PLF are for distribution to counties, municipalities, townships, and public libraries. Thus, sales tax revenue to the GRF would decline by up to $14.7 million in FY 2018, and distributions to the LGF and PLF would be reduced by a total of about $0.5 million.

The bill will also reduce the tax base for permissive county and transit authority sales taxes. Those local permissive taxes share the state sales and use tax base. The potential revenue loss to local governments from local sales taxes, at approximately 24.5% of state sales tax revenues, would be up to $3.7 million. Thus, total revenue reductions for local governments, including reduced LGF and PLF distributions, may be up to $4.2 million.

The estimates are based on data primarily from surveys from the National Retail Federation (NRF) on back-to-school and back-to-college shopping, and also on personal consumption expenditures from the U.S. Bureau of Economic Analysis. Estimated Ohio spending was obtained by adjusting national data using an index of Midwest spending patterns (relative to national average spending) from the U.S. Bureau of Labor Statistics (Consumer Expenditure Survey for 2015). This Fiscal Note utilizes school enrollment data by age from the U.S. Census Bureau (American Community Survey) both for K-12 and college-age students; however, please note that the sale of tax-free items is not limited to households with school-age or college-age children.

Consumers may opt to shift their purchases by delaying or accelerating their purchases into the tax holiday period. The estimates include temporal substitution effects of up to two weeks (based on previous NRF surveys on the timing of back-to-school purchases). If the temporal substitution is less, then the revenue loss from the bill would be less than estimated. If these effects are larger than presumed, the revenue loss could be greater. However, LSC expects most of these potential effects to fall within the holiday month.

As noted above, most additional sales during the tax holiday weekend will be delayed or accelerated purchases to take advantage of the exemption. However, other economic factors are at play. They include price and income substitution effects, cross border sales effects, and a shift of some sales from remote to store sales during the holiday weekend. The lack of precise empirical data regarding the magnitude of such factors makes this fiscal analysis more complex, and revenue loss estimates may be somewhat overstated, though the bill would result in a fiscal loss of state and local government sales tax revenue.

Price and substitution effects

The temporary sales tax exemption would effectively decrease prices of the tax-exempt items by a percentage equal to the combined state and local sales tax rates. A share of those savings will result in added purchases. Also, lower prices enhance consumer "real" income or purchasing power. This additional income from the sales tax exemption is likely to be spent on both taxable and nontaxable items, and some additional tax revenues may be collected. Also, demand for certain goods would rise during the sales tax holiday weekend, and some research had found evidence that retailers may respond by raising prices, and curtailing their customary "sales prices."[5]

Cross-border sales

Two cross-border effects are likely to take place with this bill. It is probable that some Ohioans already purchase clothing in other states and most do not pay Ohio use tax on those purchases. Such cross-border sales may remain in Ohio during the sales tax holiday. Also, Ohio stores may increase sales to residents of neighboring states.[6] Therefore, cross-border effects may be present, although impossible to quantify based on available data. However, the total cross-border effect on tax revenue may be small.

Shift from remote sales to store sales

A number of consumers purchase clothing and footwear through mail order and the Internet, in part as a tax avoidance strategy. Therefore, the bill would reduce the appeal of such remote purchases, and thus transfer some of the remote sales to store sales in Ohio. Electronic commerce continues to grow, and one of the largest online retailers, Amazon, is now collecting use tax from Ohio consumers, though the firm may not collect use taxes for third-party sellers using its platform. This shift from remote to store sales would result in a positive, but uncertain, fiscal impact.

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[5] Richard Harper, et al., (2003): *Price Effects Around a Sales Tax Holiday: An Exploratory Study*, 23 Public Budgeting and Finance, 108-113.

[6] Increased sales to residents of Pennsylvania would be limited, because that state excludes clothing from its sales tax base.

OHIO LEGISLATIVE SERVICE COMMISSION

Robert Meeker

Fiscal Note & Local Impact Statement

Bill: S.B. 25 of the 132nd G.A.

Status: As Enacted

Sponsor: Sen. Hottinger

Local Impact Statement Procedure Required: Yes

Subject: Perry County Municipal Court

State Fiscal Highlights

STATE FUND	FY 2018 – FUTURE YEARS
General Revenue Fund (GRF)	
Expenditures	Annual increase estimated at between $34,000 and $39,000

Note: The state fiscal year is July 1 through June 30. For example, FY 2018 is July 1, 2017 – June 30, 2018.
Note: Based on the judicial compensation schedule in H.B. 64 of the 131st General Assembly.

- Beginning January 2018, the creation of a full-time municipal court judgeship will increase the amount of GRF funding that the Supreme Court of Ohio disburses in the form of state support for a judgeship by between $34,000 and $39,000 annually.

Local Fiscal Highlights

LOCAL GOVERNMENT	CY 2018 – FUTURE YEARS
Perry County	
Revenues	Potential annual gain from prosecutorial agreements
Expenditures	Estimated annual increase of $50,000 or more
Municipalities within Perry County	
Expenditures	Potential annual prosecutorial savings effect

Note: For most local governments, the fiscal year is the calendar year.

- Beginning January 2018, the creation of a full-time municipal court judgeship will increase judicial compensation-related expenditures for Perry County by an estimated $34,768 annually.
- Beginning January 2018, the clerk of the Perry County Court of Common Pleas will assume the duties of the clerk for the Perry County Municipal Court resulting in an increase in compensation and related benefits paid by the county estimated at $14,751 annually.

- Perry County will incur approximately $5,000 in the first year to make administrative changes as a result of the name change for the court (e.g., letterhead, signage, and other localized products).
- Perry County is not expected to add new staff, offices, or courtroom space to change from a county court to a municipal court.
- The bill requires the Perry County Prosecuting Attorney to prosecute all violations of state law in the Perry County Municipal Court. The Perry County Prosecuting Attorney expects that this increased caseload can be absorbed and not require additional staff to be hired. The magnitude of any resulting annual savings effect for municipal prosecutors that would likely see their caseloads decrease is uncertain.
- The bill permits the Perry County Prosecuting Attorney to enter into an agreement (including a fee) with any municipal corporation in Perry County to prosecute nonstate law violations. Whether the affected local prosecuting attorneys will make such agreements is uncertain. Thus, any changes in annual revenues and expenditures that might result from such arrangements for Perry County and its municipal corporations are uncertain as well.

Detailed Fiscal Analysis

The bill: (1) establishes the Perry County Municipal Court, and (2) makes changes to the membership provisions of the Criminal Justice Recodification Committee.

Creation of Perry County Municipal Court and judgeship

Effective January 1, 2018, the bill eliminates the Perry County County Court, eliminates the part-time judgeship in that court, establishes the Perry County Municipal Court, and establishes one full-time judgeship in the Perry County Municipal Court. The resulting increases in judicial compensation-related costs are described in more detail below.

Judicial compensation-related costs

Base salary

County court judgeship. The state and Perry County currently incur expenses to support a part-time county court judgeship. The annual salary for a part-time county court judge is $72,400 for calendar year (CY) 2017, and consists of a local and state share determined by statute as follows:

- The ***local share*** is $35,500 per year.
- The ***state share*** is equal to the annual salary minus the local share, or $36,900 annually.

In CY 2018, the salary of a part-time county court judge will increase by approximately 5% to $76,050, and in CY 2019, it will increase by another approximately 5% to $79,900. The state share will increase to $40,550 and $44,400 in each year respectively as the total salary increases. The local share will remain constant at $35,500. Absent a statutory change, the annual salary and related state and local shares will not change after CY 2019.

Municipal court judgeship. The annual salary of a full-time municipal court judge is $125,850 in CY 2017, and consists of a local and state share determined by statute as follows:

- The ***local share*** is $61,750 per year.
- The ***state share*** is equal to the annual salary minus the local share, or $64,100 annually.

In CY 2018, the salary of a full-time municipal court judge will increase by approximately 5% to $132,150, and in CY 2019, it will increase by another approximately 5% to $138,850. The state share will increase to $70,400 and $77,100 in each year respectively as the total salary increases. The local share will remain constant at $61,750. Absent a statutory change, the annual salary and related state and local shares will not change after CY 2019.

To summarize, the result of replacing a part-time county court judgeship with a full-time municipal court judgeship in terms of the state and local salary shares is as follows:

- The state's share of the salary will increase each year as the pay increases from part- to full-time and the salaries for all judges increase by approximately 5% in each of CY 2018 and CY 2019. The increase in the state's share of pay is estimated to total $32,700 by CY 2019.
- Perry County's share of the annual salary will increase by $26,250, from $35,500 per year to $61,750 per year.

Retirement

State and local elected officials are exempt from membership in the Public Employees Retirement System (PERS), unless they choose to become members. As most elected officials do accept membership in PERS, this analysis includes PERS payments.

The state and Perry County contribute at the rate of 14% of their share amounts, respectively. Under that PERS contribution formula, Perry County will expend an additional $3,675 annually, while the state will expend an additional $4,179 in CY 2018 and $4,578 in subsequent years.

Payroll-related charges

The state and Perry County also pay for other payroll-related charges, as detailed below.

The state pays for a total of 3.52% in payroll-related charges as follows: 1.45% of gross salary for Medicare for all employees hired after April 1986, 0.10% for workers' compensation, 0.30% for the Department of Administrative Services' payroll services, 0.27% for Office of Budget and Management services, 0.01% to the Equal Employment

Opportunity Commission, 0.69% for Office of Information Technology services, 0.46% to the Ohio Administrative Knowledge System, and 0.24% for group life insurance. These miscellaneous annual contributions will increase state expenses by $1,051 in CY 2018 and $1,151 in subsequent years.

Perry County pays 1.45% of gross salary for Medicare, 3.0% for workers' compensation, and approximately $24,000 for health insurance. The increase of these miscellaneous contributions will cost the county an additional $4,843 annually.

Other costs

Perry County will incur approximately $5,000 in the first year to make administrative changes as a result of the name change for the court (e.g., letterhead, signage, and other localized products). Perry County is not expected to add new staff, offices, or courtroom space as a result of the bill.

Clerk of courts

The clerk of the Court of Perry County will assume the role of the clerk of the Perry County Municipal Court. By assuming these duties, the clerk is statutorily entitled to additional compensation equal to one-fourth the rate set forth under continuing law. This increase, before benefits are calculated, brings the base salary to $62,266 annually from $49,813, an increase of $12,453. The total additional annual cost to Perry County, including retirement, workers' compensation, and Medicare, is estimated at $14,751.

The replacement of the existing county court with a municipal court is not expected to result in any staffing changes or related operating expenses.

Local prosecuting attorneys

Violations of state law

Under current law, municipal prosecutors prosecute violations of state law in the Perry County Court. The bill requires the Perry County Prosecuting Attorney to prosecute all violations of state law in the Perry County Municipal Court. This means that the volume of cases prosecuted by the county prosecutor will increase, but the likely magnitude of that increase is unknown. The Perry County Prosecuting Attorney expects that this increased caseload can be absorbed and not require additional staff to be hired. The magnitude of any resulting annual savings effect for municipal prosecutors that would likely see their caseloads decrease is uncertain.

Violations other than state law

The bill permits the Perry County Prosecuting Attorney to enter into an agreement with any municipal corporation in Perry County by which the Prosecuting Attorney prosecutes all cases brought in the Perry County Municipal Court for violations of the municipal corporation's ordinances or for offenses other than violations of state law occurring within the municipal corporation. For prosecuting these cases under such an agreement, the Prosecuting Attorney is permitted to agree upon a fee to be paid by the municipal corporation.

Whether the affected local prosecuting attorneys will make such agreements is uncertain. Thus, any changes in annual revenues and expenditures that might result from such arrangements for Perry County and its municipal corporations are uncertain as well.

Criminal Justice Recodification Committee[7]

The bill makes the changes summarized below to the membership provisions of the Criminal Justice Recodification Committee, none of which has any direct fiscal effect on the state or any of its political subdivisions.

- Allows the member of the Committee who must be a Justice of the Supreme Court and the member of the Committee who must be a sheriff to be a current or former Justice of the Supreme Court, or current or former sheriff, respectively.
- Eliminates a current requirement that an elected official who serves on the Committee serve only until the person's term of office expires, and replaces it with a requirement that an elected official on the Committee serve until the Committee ceases to exist under continuing law.

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[7] The bill includes an emergency so that the provisions with regard to the Criminal Justice Recodification Committee go into immediate effect.

Appendix

All House Bills Enacted in 2017

House Bill	LIS Required?	Subject
6	No	Establishes prohibitions for the misuse of criminal record information
9	No	Revises the law regarding malfunctioning traffic control signals
11	No	Incorporates changes to federal adjusted gross income into Ohio law and declares an emergency
26*	No	Creates the FY 2018-FY 2019 Transportation Budget
27*	No	Creates the FY 2018-FY 2019 Bureau of Workers' Compensation Budget
28*	No	Creates the FY 2018-FY 2019 Industrial Commission Budget
31	No	Abolishes various state boards and commissions
32	No	Establishes Casino Control Law prohibitions
49*	No	Creates the FY 2018-FY 2019 Operating Budget
59	No	Designates October 7 as "Moses Fleetwood Walker Day"
63	No	Establishes additional prison terms for felonious assault resulting in permanent, serious disfigurement
69	Yes	Requires reimbursement of certain township fire and EMS levy revenue, provides up to $80 million in supplemental funding for counties and transit authorities, and makes other changes
84	No	Designates June as "Ohio Goes Boating Month"
94	No	Designates February as "Teen Dating Violence Awareness Month"
103	No	Alters the membership of a financial and supervision commission and makes other changes to financial recovery plans
118	Yes	Prohibits dismissal of a property tax complaint for failure to correctly identify the property owner
124	No	Authorizes a joint vocational school district to submit a property tax question to parts of its territory and allows a county to levy a property tax for both capital and operating purposes
132	No	Grants the Ohio Casino Control Commission the authority to regulate "fantasy contests"
170	No	Requires the State Board of Education to adopt academic content standards and a model curriculum for grades K-12 in computer science
174	Yes	Adds two judges to the Domestic Relations Division of the Franklin County Court of Common Pleas
196	No	Designates October as "Ohio Chiropractic Awareness Month"
199	No	Creates the Ohio Residential Mortgage Lending Act
214	No	Prohibits abortions due to Down's Syndrome
215	Yes	Creates the Paulding County Municipal Court
223	No	Revises the law related to the transfer of structured settlement payment rights

*Not required for budget bills

All Senate Bills Enacted in 2017

Senate Bill	LIS Required?	Subject
2	No	Revises specified environmental protection laws
3	No	Designates the first full week beginning on the first Monday in May as "In-Demand Jobs Week"
7	No	Revises the offense of violating a protection order
8	No	Makes various changes to the operations of different state programs
9	Yes	Establishes a sales tax holiday
23	No	Designates January 31 as "Omphalocele Awareness Day"
24	No	Creates the Ohio Consumer Installment Loan Act
25	Yes	Creates an additional judgeship for the Perry County Municipal Court
27	No	Designates the March 13-April 15 period as "Ohio Deaf History Month"
33	No	Modifies traffic or criminal case defendant access to information in LEADS
37	No	Establishes a chief of police training course
57	No	Designates May 17 as "Diffuse Intrinsic Pontine Glioma Awareness Day"
62	No	Designates July 8 as "Harrison Dillard Day"
71	No	Authorizes county ADAMHS boards to adopt a rule that permits the execution of contracts valued at $25,000 or less without prior board approval
134	No	Designates various memorial highways and creates various license plates
169	No	Authorizes the Superintendent of Insurance to oversee the sale of travel insurance, to act as or select a group-wide supervisor for an internationally active insurance group, and modifies procedures regarding delinquency proceedings involving insurer members of federal home loan banks

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