



## OHIO SCHOOL BOARDS ASSOCIATION

OSBA believes that the 2003 Local Impact Statement Report is a valuable tool provided by the Ohio Legislative Service Commission to the members of the Ohio General Assembly and to all Ohioans. We appreciate the hard work that the LSC staff puts into each year's report and the efforts that they make all year long in producing the local impact statements (LIS).

The issues of unfunded mandates will always be of concern to OSBA and the work done by the LSC to provide fiscal analysis of bills and resolutions helps legislators understand the fiscal impacts as legislative bills are working their way through the process. By law local impact determinations are only made based upon the "As Introduced" form of a bill. However, OSBA believes that local impact statements should be required at each phase of the legislative process. Legislation can change many times before a final version is reached and the potential for negative fiscal impact on local political subdivisions exists by amendments to any piece of legislation.

Another area of concern to OSBA that needs to be addressed in current law is Division (F) of Section 103.143 of the Ohio Revised Code. This section of law exempts the LSC from having to create an impact statement for any biennial budget, capital appropriation or any budget correction bill. OSBA supports the findings by the former State and Local Government commission that urged the General Assembly to amend current law to repeal the exemptions contained in Division (F) of Section 103.143 and to allow the LSC to update impact statements throughout the legislative process. In 2003, five enacted bills were exempt from the local impact statement law and these bills had a major fiscal impact on political subdivisions. \_