



Ohio Legislative Service Commission

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Fiscal Note & Local Impact Statement

Bill: S.B. 42 of the 130th G.A.

Date: March 20, 2013

Status: As Reported by Senate Ways & Means

Sponsor: Sens. Manning and Gardner

Local Impact Statement Procedure Required: No

Contents: Authorizes school districts to levy a property tax exclusively for school safety and security purposes

State Fiscal Highlights

- No direct fiscal effect on the state.

Local Fiscal Highlights

- The bill's authorization of school safety and security levies provides a new option for school districts in raising local revenues.
- School districts that opt to put a school safety and security levy on the ballot will incur some election-related costs.

Detailed Fiscal Analysis

The bill authorizes school districts to levy a property tax exclusively for school safety and security purposes, providing a new option for school districts to use in raising local revenues. The levy must comply with the same requirements that apply to general school district levies in excess of the ten-mill limitation. A five-year limit applies to a school safety and security levy, though the levy may be renewed or replaced as any other school district levy.

When a school district levy is submitted to the voters, the school district is charged by the county board of elections for its share of the cost of the election, including ballot costs, advertising, or both. These costs will vary, depending on the date of the election (whether the election is in an odd-numbered or even-numbered year and, in even-numbered years, whether the election is held during a special election in February or August or during a primary or general election in May or November) and the length of the ballot language.