

## Introduction

This report is unusual in that none of the 24 bills enacted in calendar year 2019 required a local impact statement (LIS). So this report only includes comments from local government associations and a table listing all 12 House bills and 12 Senate bills enacted in 2019. The comments included in the report are from the County Commissioners Association of Ohio, the Ohio Municipal League, the Ohio Township Association, and the Ohio School Boards Association. The Legislative Budget Office (LBO) is required to circulate the draft report to these associations for comment and to include their responses in the final report.

R.C. 103.143 requires LBO within the Legislative Service Commission to determine whether an 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 and does not change, even if provisions originally causing the LIS requirement are removed in subsequent or the enacted versions of the bill.

The LIS requirement is met through the detailed analysis of local fiscal effects included in LBO'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, some bills enacted in 2019 may have fiscal effects on local government even though none required an LIS. For those who are interested in the local fiscal effects of all legislation enacted in 2019, please see the LSC fiscal notes for those laws, which are available on the General Assembly's website ([www.legislature.ohio.gov](http://www.legislature.ohio.gov)) by clicking on *Legislation/Search Legislation*.

This report may be viewed online at [www.lsc.ohio.gov](http://www.lsc.ohio.gov) by clicking on *General Reference*, and then *Local Impact Statement Report* under the *Publications by Title* heading.