



# OHIO LEGISLATIVE SERVICE COMMISSION

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## Fiscal Note & Local Impact Statement

**Bill:** H.B. 675 of the 132nd G.A.

**Status:** As Reported by House State and Local Government

**Sponsor:** Rep. Barnes

**Local Impact Statement Procedure Required:** No

**Subject:** Authorizes counties and municipal corporations to fund local oral health programs for children

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### State & Local Fiscal Highlights

- The state departments of Health and Medicaid may incur costs for operation of the Hope for a Smile Program.
- The bill specifies that a county or municipal corporation may allocate revenue from an outside (voted) levy that was enacted for health or human services purposes to fund a dental health program, Hope for a Smile, benefitting children.
- In addition or alternatively, a municipal corporation may impose up to one mill of inside (unvoted) property tax to fund such a program.
- Statewide tax revenues and costs associated with the program would depend on the extent of adoption by counties and municipalities.

### Detailed Fiscal Analysis

The bill authorizes counties and municipal corporations to allocate revenue from a property tax levied outside the ten-mill limit, for the purpose of supplementing the general fund for health or human services purposes, to fund a program to improve oral health of school-age children, the Hope for a Smile Program. A renewal or replacement of such a levy could also be so used. Alternatively or in addition, municipal corporations could levy up to one mill of unvoted (inside) millage to fund such a program. The program would be targeted particularly at indigent and uninsured school-age children. Other children could also be served. The program could use mobile dental vehicles (buses) that would travel to schools, staffed by dentists, dental hygienists, and others affiliated with colleges and universities in the state offering dentistry and dental hygiene programs. The buses could also be used, under the bill, for services to the elderly.

Inside millage is limited to ten mills (R.C. 5705.02), used for funding by school districts and other units of local government. The ability of a municipal corporation to impose additional inside millage is limited by the total millage of unvoted levies already adopted by the municipal corporation and other political subdivisions with territory overlapping that of the municipal corporation. Of 927 municipal corporations

in a property tax rate database published online by the Department of Taxation, 712 are in tax districts with total inside mills of all jurisdictions already at the ten-mill ceiling, and 215 are below the ceiling and could potentially levy additional inside millage, though many of these are near the ten-mill ceiling. The full one mill of additional inside millage specified by the bill could potentially be levied by 77 municipal corporations, based on this database.

The bill also authorizes counties and municipal corporations to seek money for the program by applying to entities that offer funding for workforce or economic development programs.

State agencies may incur costs resulting from operation of the program. The bill authorizes a county or municipal corporation operating a Hope for a Smile Program to apply to the Department of Medicaid for a Medicaid provider agreement, and seek payments from the Department for service provided to qualifying children. The Director of the Department of Health is directed by the bill to assist counties or municipal corporations that request such assistance in arranging for health insurers to reimburse for insured services to children.

Counties and municipal corporations that operate a Hope for a Smile Program are to prepare a report annually by July 1 on the program to be submitted to the Governor and the General Assembly.

As noted in the Bill Analysis for H.B. 675, some of the authority granted by the bill might fall within the home rule powers of municipal corporations provided by the Ohio Constitution.