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OHIO LEGISLATIVE SERVICE COMMISSION

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Office

S.B. 10
133rd General Assembly

Fiscal Note & Local Impact Statement

[Click here for S.B. 10's Bill Analysis](#)

Version: As Introduced

Primary Sponsor: Sen. Wilson

Local Impact Statement Procedure Required: No

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Highlights

- Because the bill enhances existing penalties for thefts in office based on the value of the property or services stolen, it is unlikely to result in any new felony cases. Consequently, any additional costs to county courts of common pleas would likely be minimal. There have been 82 convictions of individuals for theft in office offenses since 2011.
- Increasing the felony penalties for these offenses could allow county courts of common pleas to receive additional fine revenues associated with these cases if the offender is able to pay.
- Adding the costs of audits that political subdivisions or state agencies incur as a result of these theft cases to the restitution an offender must pay could potentially allow for some or all of these costs to be recouped. Auditor of State charges for audit services are \$41 per hour for political subdivisions and up to \$68 per hour for state agencies.

Detailed Analysis

Since the bill enhances existing felony penalties for theft of property or services in public office, escalating existing penalties based on the value of property or services stolen, it will not result in any additional criminal cases. Consequently, any additional costs for county courts of common pleas to hear cases where the enhanced penalties apply are likely to be minimal. Specifically, the bill makes it a third degree felony for thefts of property or services in office of between \$7,500 and \$150,000, a second degree felony for such thefts between \$150,000 and \$750,000, and a first degree felony for thefts of \$750,000 or more. These penalty enhancements could increase fines imposed by the courts, possibly generating additional revenue. Ultimately, the amount of fines collected will depend on the ability of the offender to pay. As of this writing, the Auditor of State database of convictions for local officials shows that there have been 82 convictions of individuals for theft in office offenses since 2011.

The bill also adds the costs of audit expenses that a public entity incurs as a result of such theft cases to the amount of restitution that the offender must pay. The Auditor of State charges political subdivisions a rate of \$41 per hour to conduct audits. State agencies are billed a maximum hourly rate of \$68. Although this provision of the bill could allow impacted state agencies or political subdivisions to recoup their audit costs, the amount collected will, as with fines owed, depend on the ability of the offender to pay.