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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

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Office

H.B. 92
133rd General Assembly

Fiscal Note & Local Impact Statement

[Click here for H.B. 92's Bill Analysis](#)

Version: As Introduced

Primary Sponsors: Reps. Antani and T. Smith

Local Impact Statement Procedure Required: No

Eric Makela, Economist

The bill has no direct fiscal effect on the state or political subdivisions. The bill requires any increase in a county sales and use tax rate to be approved by voters. The board of elections is to submit the rate increase to the voters at a general election in the next even-numbered year. If approved, the tax would take effect in the next calendar year, starting at least 65 days after the board of elections certifies the election results.

If a board of county commissioners passes a resolution to increase that county's sales tax rate, the county's board of elections may incur costs associated with holding the election. Any such incremental costs would be permissive and are likely to be minimal.