



www.lsc.ohio.gov

# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 621  
133<sup>rd</sup> General Assembly

## Fiscal Note & Local Impact Statement

[Click here for H.B. 621's Bill Analysis](#)

**Version:** As Introduced

**Primary Sponsors:** Reps. Cross and Wilkin

**Local Impact Statement Procedure Required:** No

Jacquelyn Schroeder, Senior Budget Analyst

The bill could result in indirect impacts to state and local government entities. The bill permits a business that has been required to cease or limit operations by certain orders, rules, or regulations of the Ohio Department of Health (ODH) or a local board of health, to continue or resume operations to sell certain products if certain conditions are met. For instance, allowing impacted businesses to continue to sell products under specified circumstances could reduce the revenue loss from certain state and local taxes, effectively resulting in revenue gains compared to current law. The bill may potentially increase revenue to the GRF from the individual income tax, the commercial activity tax, and potentially sales tax revenue. Similarly, a municipality may experience a revenue gain from its municipal income tax due to the bill. The timing and magnitude of any revenue gains under the bill are inherently unpredictable. However, there could also be indirect costs to the state or local government entities. For example, allowing these businesses to continue operations could result in additional costs if boards of health need to ensure compliance or if boards receive additional complaints that require investigation or the need to provide technical assistance to impacted businesses.

The bill also declares an emergency, so any fiscal impacts could be realized immediately upon enactment.