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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

S.B. 93  
136<sup>th</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Sen. Brenner

Mike Niemi, Research and Drafting Supervisor

### SUMMARY

- Declares the General Assembly's intent to:
  - Eliminate a school district's authority to levy taxes;
  - Establish a new school financing system funded by a state property tax and increased state sales tax;
  - Provide a statewide per-pupil funding payment to public and chartered nonpublic schools.

### DETAILED ANALYSIS

#### New school financing system

The bill states the General Assembly's intent to:

1. Eliminate a school district's ability to levy property and income taxes;
2. Establish a single statewide property tax and increased state sales tax to fund schools;
3. Eliminate state scholarship programs for primary and secondary school students; and
4. Establish a school financing system that calculates a statewide amount of per-pupil funding that will be paid to the public or chartered nonpublic school in which a student's family chooses to enroll that student.

### HISTORY

| Action     | Date     |
|------------|----------|
| Introduced | 02-10-25 |

ANSB0093IN-136/ks

March 10, 2025