



OHIO LEGISLATIVE SERVICE COMMISSION

Tom Wert

Fiscal Note & Local Impact Statement

Bill: H.B. 134 of the 132nd G.A.

Status: As Reported by House State and Local Government

Sponsor: Reps. Hambley and Kick

Local Impact Statement Procedure Required: No

Subject: Allows county sales tax revenue to be used for community improvement grants to school districts that may have boundaries in multiple counties

The bill creates an exception to the general rule requiring that community improvement boards use revenue derived from a county sales and use tax that funds grants for permanent improvements to be spent only on projects located within the county. Under the bill, grant revenue that is derived from a tax that was levied on the effective date of the bill and that is to be paid to a school district may be used for permanent improvement projects located anywhere within the school district, even if a portion of the school district is located outside the county. Although this exception may increase the number of projects eligible to receive grants for permanent improvements, revenue and expenditures under the county's authority to levy sales and use tax for permanent improvement grants would remain unchanged.

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