



OHIO LEGISLATIVE SERVICE COMMISSION

Philip A. Cummins

Fiscal Note & Local Impact Statement

Bill: S.B. 181 of the 132nd G.A.

Status: As Reported by Senate Ways & Means

Sponsor: Sen. O'Brien

Local Impact Statement Procedure Required: No

Subject: Authorizes all municipal corporations to certify unpaid garbage collection fees to the county auditor for collection

State & Local Fiscal Highlights

- Authorization for all municipal corporations to certify unpaid garbage collection fees to the county auditor for collection may increase revenues to municipalities that do not currently have this authority, and may also decrease their costs.
- County auditors' costs may rise, likely by a minimal amount.
- No direct fiscal effect on the state.

Detailed Fiscal Analysis

The bill extends to all municipal corporations the authority to certify unpaid garbage collection fees to the county auditor, to be entered on the property tax list for collection in the same manner as real property taxes. Under current law, the only municipal corporations that may certify these fees to the county auditor are those located in a charter county.¹

This expanded authority may facilitate collection of such unpaid garbage collection fees, hence may result in an increase in revenues to municipal corporations. It may also result in a reduction in their collection costs, to the extent that it reduces the need to incur such costs in efforts to collect the unpaid fees. The magnitude of these effects on revenues and expenses appears indeterminate. County auditors' costs would tend to rise, to pay for entry of the additional information on the property tax list, but likely only by a minimal amount.

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¹ Under R.C. 505.29, not part of the bill, township charges for garbage collection, if not paid when due, may be collected in the same manner as other township taxes.