



OHIO LEGISLATIVE SERVICE COMMISSION

Tom Wert

Fiscal Note & Local Impact Statement

Bill: S.B. 239 of the 132nd G.A.

Status: As Reported by House State and Local Government

Sponsor: Sen. Dolan

Local Impact Statement Procedure Required: No

Subject: Designates memorial highways and makes various changes to laws governing political subdivisions

Two of the provisions in the bill appear to have some potential fiscal effect. These include (1) the creation of three memorial highways, signage costs for which must be paid by the Department of Transportation, and (2) modifications to the law allowing for tourism development districts (TDDs), which appears to affect only Canton. Provisions dealing with councils of government (COGs) relative to the Public Records Law and the Ethics Law and specifying that the "Restatement of Law, Liability Insurance" that was approved at the 2018 annual meeting of the American Law Institute does not constitute the public policy of Ohio do not appear to have any significant fiscal effect.

Memorial highways

The bill designates three new memorial highways along three roadways in Ohio. The Ohio Department of Transportation (ODOT) will incur costs of approximately \$350 to \$400 per set of signs, depending on sign size and equipment needed, to produce and install signs on each of the designated memorial highways in the bill. Once a set of signs is installed, there are typically no maintenance costs unless the signs are damaged. Signs are usually in need of replacement every 12 to 15 years. Because each of the memorial highways is located outside of municipalities, ODOT will bear the entire cost for the signage production and installation. The table below summarizes these memorial designations in the order that they appear in the bill, including the location of the highway and the entity responsible for paying signage installation costs.

Memorial Highway Designations in S.B. 239		
Designation	Route	County (Municipality, if Applicable)
Officers Anthony Morelli and Eric Joering Memorial Highway	I-270	Franklin (Westerville)
Henry County Veterans Highway	US-24	Henry
Steve Story Memorial Highway	US-33	Meigs

Tourism development districts

The bill also clarifies that a municipal corporation eligible to designate a tourism development district (TDD) may designate more than one district. Under continuing law, a municipal corporation located in a county that meets certain qualifications may create a TDD, which effectively enables the municipal corporation to raise revenue from activities occurring in the TDD. The types of taxes that may be levied within a TDD include sales taxes, business taxes, lodging taxes, and admissions taxes. The proceeds may be used to foster and develop tourism and, in certain cases, fund permanent improvements in the TDD. In particular, the municipal corporation must be located in a county with a population between 375,000 and 400,000 that levies county sales taxes the aggregate rate of which does not exceed 0.50%. Only Stark County currently meets these criteria.