



www.lsc.ohio.gov

# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

**H.B. 482**  
**134<sup>th</sup> General Assembly**

## **Fiscal Note & Local Impact Statement**

[Click here for H.B. 482's Bill Analysis](#)

**Version:** As Introduced

**Primary Sponsors:** Reps. Cutrona and Edwards

**Local Impact Statement Procedure Required:** No

Philip A. Cummins, Senior Economist

### **Highlights**

- The bill creates a commission to study income tax fraud and issue a report.
- Commission members would be uncompensated. The Department of Taxation may incur costs to aid with commission work.

### **Detailed Analysis**

The bill creates a Tax Fraud Study Commission to study state income tax fraud and propose recommendations for preventing it. Legislators and members of the public would serve on the Commission without compensation or expense reimbursement. The Commission would be charged with issuing a report 13 months after the effective date of the bill, after which it would disband. The bill specifies that five copies of the report are to be provided to the Governor and four leaders of the legislature.

The bill requires the Department of Taxation to assist the Commission if requested to do so. The Department may incur costs to provide such assistance. Issuance of the report required of the Commission would also entail costs, likely only modest given the limited distribution specified for the report. Whether the Department or another agency is to pay costs of producing the report is not stated in the bill. No appropriation is provided to cover costs incurred for the Commission's work. Any costs to the Department may be paid from GRF appropriation item 110321, Operating Expenses.