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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

S.B. 94  
135<sup>th</sup> General Assembly

## Final Fiscal Note & Local Impact Statement

[Click here for S.B. 94's Bill Analysis](#)

**Primary Sponsors:** Sens. Brenner and Landis

**Local Impact Statement Procedure Required:** No

LBO staff

### Highlights

#### County Recorder Electronic Record Modernization Program

- The costs that counties incur for implementing record digitization and electronic recording would likely be offset by grants that will be allocated through a new County Recorder Electronic Record Modernization Program, to be housed under the Treasurer of State (TOS) and funded using \$4.5 million in GRF appropriations in FY 2025. The bill also appropriates \$1.5 million in FY 2025 in line item 090576, County Recorder Electronic Record Supplement (Fund 5BD1), to be used to distribute funds to reimburse counties under the County Recorder Electronic Record Modernization Program.
- The bill requires county recorders to make electronic indexes and electronic versions of instruments dating to January 1, 1980, available to the public via the county recorder's website by June 30, 2026.
- The bill also requires county recorders, county auditors, and county engineers to provide an electronic method of recording instruments related to real estate conveyances by June 30, 2026. This could be achieved by adopting solutions provided by outside vendors that offer this service to counties at little or no cost.
- The bill creates a document preservation surcharge of \$5 to be collected by county recorders and deposited into the county general fund to cover ongoing document preservation and digitization costs.
- The bill also increases the base fee charged for recording the first two pages of instruments related to tangible or intangible personal property from \$28 to \$34, synching these fees with those for most other recorded instruments.

## Vehicle disposal

- University campus police departments, park district police forces, and the Department of Natural Resources may see some efficiencies from the authority granted by the bill to dispose of certain abandoned or forfeited vehicles, including being able to recoup some of their disposal and storage costs by selling these vehicles.

## Liquor control

- The bill allows micro-distilleries holding an active A-3a permit before the bill's effective date to produce any amount of spirituous liquor in a year rather than the 100,000 gallon annual limit under current law. These permits are assessed on a per 50 gallon barrel rate. Consequently, the Department of Commerce's Division of Liquor Control could collect additional permit revenue if production among active A-3a permit holders increases.

## Electronic court filings and computerization fees

- The bill makes several changes to the manner that pleadings are filed with certain courts and changes the collection and use of certain computerization fees. Any court not currently accepting electronic filing through an approved method will see increased expenses to implement such a system, to be offset somewhat by computerization fees. Municipal and county courts which raise the amount of such a fee will see a gain in revenue, but it is uncertain if the revenue would be sufficient to cover all the costs associated with the technological upgrades for any given court.

## Higher education provisions

- The bill increases the FY 2025 appropriation for GRF line item 235585, Educator Preparation Programs, in the Ohio Department of Higher Education (ODHE) budget, by \$2.2 million to conduct various audits and surveys of educator preparation programs.
- The bill appropriates a total of \$4 million in FY 2025 from the GRF to support three new grant programs that will be distributed to institutions of higher education or certain higher education student organizations on those campuses to enhance security measures and increase student safety and to support intergroup and interfaith outreach and cultural competency between institutionally sanctioned student organizations.
- ODHE will incur annual expenditures likely in the hundreds of thousands of dollars range to administer the three grant programs and to establish a committee on combating antisemitism, Islamophobia, anti-Christian discrimination, and other forms of racial, religious, and ethnic harassment, and intimidation. At least some of the additional costs related to administering the grant programs may be offset by a portion of the bill's appropriations.
- State institutions of higher education may incur costs ranging from tens of thousands to hundreds of thousands of dollars to adopt and enforce a policy on racial, religious, and ethnic harassment, and intimidation at the institution, including training faculty and staff on how to respond to hate incidents or incidents of harassment, along with other requirements in the bill.

- State universities and community colleges may incur additional administrative costs to provide certain students with a financial cost and aid disclosure form with their initial financial aid packets.

## **Property tax**

- Recovery of taxes exempted by a community reinvestment area (CRA) agreement might be more difficult in some cases because the bill makes inclusion of a noncompliance clawback provision in the agreement optional.

## **Detailed Analysis**

### **County Recorder Electronic Record Modernization Program**

The bill requires counties to provide an electronic method of recording and accessing specified instruments on the county recorder's website by June 30, 2025. These costs would likely be offset via grant funding of \$6.0 million. The bill appropriates \$4.5 million in the Treasurer of State's (TOS) budget in FY 2025 under appropriation line item (ALI) 090409, County Recorder Electronic Record Modernization Program. The bill also appropriates \$1.5 million in FY 2025 in line item 090576, County Recorder Electronic Record Supplement (Fund 5BD1), to be used to distribute funds to reimburse counties under the County Recorder Electronic Record Modernization Program.

#### **Indexes and instruments available online**

Counties may incur initial costs totaling tens of thousands of dollars to comply with the bill's requirements to make electronic indexes and electronic versions of instruments available to the public via the county recorder's website. Again, these costs would likely be covered by the \$6.0 million in funding provided for these purposes under the bill. Specifically, the bill requires that the indexes and instruments be available not later than June 30, 2026, and include all instruments recorded on or after January 1, 1980, with certain exceptions. Digitizing these records is a labor intensive process and may require counties to incur additional payroll and overtime or to contract with outside services to meet the bill's requirements. According to the Ohio Recorder's Association, as of May 2023, 41 counties have digitized the required documents dating back to 1980; 22 counties, back to 1985; 16 counties have not yet digitized the required documents dating back to 1985; and the progress of nine counties is unknown. The Association estimates the counties have a combined total of approximately four million documents that must be digitized in order to meet the bill's requirements. The costs to fully digitize the remaining documents are estimated to total approximately \$2.0 million, or 50¢ per document. The documents must also be indexed which further increases costs. In total, 30 counties are fully compliant with all documents scanned and available back to 1980, and are electronically recording conveyance documents.

#### **Electronic recording of instruments**

In contrast to the costly nature of digitizing documents for inclusion on the county recorders' websites, compliance with the bill's requirements to provide an electronic method for recording specified instruments, including instruments related to the conveyance of property, may be achieved at little or no cost. This is because software and web-based solutions that use existing county computer systems are available through vendors who provide their services to counties at little or no cost. Rather than charging counties for the services, these vendors receive

revenue through fees charged to banks, title agents, and others submitting documents for recording. It is possible that counties may incur a slight uptick in payroll costs for initial set up of these software and web-based solutions. As of May 2023, 67 counties electronically recorded documents and 41 counties electronically recorded conveyance documents. Under the bill, counties must provide an electronic method for recording these instruments not later than June 30, 2026.

### **Grant funding provided by the Treasurer of State**

The costs incurred by counties to meet the bill's electronic recording and document retrieval requirements could be offset by GRF appropriations under the County Recorder Electronic Record Modernization Program established by the bill. The bill houses the program under the Treasurer of State and funds it using \$6.0 million in FY 2025. The bill appropriates \$4.5 million under GRF ALI 090409, County Recorder Electronic Record Modernization Program. The bill also requires the Treasurer of State to transfer \$1.5 million in cash from the Assurance Fund, a TOS custodial fund, to the County Recorder Electronic Modernization Fund (Fund 5BD1). The bill appropriates the cash transfer, \$1.5 million, in FY 2025 in line item 090576, County Recorder Electronic Record Supplement, to be used to distribute funds to reimburse counties under the County Recorder Electronic Record Modernization Program. Any county that receives funding under the program must credit the money into the corresponding county recorder's technology fund at least to the extent necessary to reimburse the fund for money the county recorder had spent to implement the bill's requirements. Counties that meet the bill's requirements on the bill's effective date however, are ineligible for the funding under the program.

### **Document preservation surcharge**

The bill creates a \$5 document preservation surcharge that will be collected by county recorders and deposited into the county general fund. The document preservation surcharge could make up for some or all of the potential loss in recording fees that would happen by electronic recordation of instruments as required under the bill. Recordation fees support county recorder operations and provide revenue for various housing programs under the state's Low- and Moderate-Income Housing Trust Fund (Fund 6460). Under current law, a county recorder charges the following fees for recording and indexing most instruments using a photocopy or similar process: (1) for the first two pages, a base fee of \$17 and a state Housing Trust Fund fee of \$17, and (2) for each subsequent page, a base fee of \$4 and a Housing Trust Fund fee of \$4.

### **Other recording fee changes**

The bill makes other fee changes that may to some degree offset costs and revenue losses as a result of the adoption of electronic recording methods. Specifically, the bill increases the minimum amount a county recorder charges for recording living wills and health care powers of attorney. Under current law, a recorder charges a base fee of between \$14 and \$20 and a state Housing Trust Fund fee (for deposit into Fund 6460) of between \$14 and \$20. The bill changes these fees to between \$17 and \$20. The bill also increases the fee for recording and indexing the first two pages of various documents related to personal property that are specified in continuing law from \$28 to \$34. The bill maintains the current law requirement that this fee be deposited to the county general fund or, if a county has established a county recorder's technology fund, that the fee be split evenly between the county recorder's technology fund and the county general

fund. Note that the new document preservation surcharge would not be applied when these documents are recorded. The bill makes additional changes to other fees collected by county recorders including: fees for certifying previously recorded records, indexing any reference by a separate recorded instrument, and fees for transmitting recorded instruments. Although the bill does not change the amount of the fees, the bill does provide for collection of these fees when dealing with electronic records. Please see the LSC bill analysis for additional details.

## **Disposal of abandoned vehicles**

The bill generally allows university campus police departments, park district police forces, and law enforcement officers of the Ohio Department of Natural Resources (ODNR) to dispose of and, in certain circumstances, take title to motor vehicles abandoned on public or private property within their jurisdiction in the same manner that county, municipal, township, and port authority law enforcement officials are authorized to do so under current law. This may create certain efficiencies for university campus and park district police forces. For vehicles that are subsequently auctioned, some costs for disposal could be recouped. For money accrued by ODNR from the disposal of vehicles, the bill specifies that the money be deposited to the Wildlife Fund (Fund 7015) or the State Park Fund (Fund 5120), depending on where the vehicle was removed from.

## **Public depositories**

The bill removes the prohibition for certain financial institutions from serving as a public depository. Under existing law, a financial institution – or any of its directors, officers, employees, or controlling shareholders or persons – that is currently a party to an active final or temporary cease-and-desist order issued to ensure the safety and soundness of the institution is prohibited from serving as a public depository.

In its place, the bill requires financial institutions and certain credit unions, which are designated by a governing board as a public depository, to notify each governing board that made such designation, if the institution becomes party to an active prompt corrective action directive.<sup>1</sup>

The governing board may take either or both of the following actions when it receives such notice: (1) allow the public depository to continue to have active, interim, or inactive deposits awarded, placed, purchased, made, or designated for the remainder of the designation period, or (2) designate the institution as a public depository for additional succeeding designation periods. The bill specifies that if a governing board determines that one or both of the actions are in the public interest, and public moneys are lost due to the failure of the public depository subject to the directive, certain public officials of the board are relieved from any liability for the loss.

Allowing certain financial institutions to continue to have active, interim, or inactive deposits awarded, placed, purchased, made, or certain credit unions to serve as a public depository for additional succeeding designation periods when the institutions become party to

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<sup>1</sup> Under the bill, “prompt corrective action directive” means a directive issued by a regulatory authority of the United States as authorized under 12 United States Code (U.S.C.) 1790d or 1831o.

an active prompt corrective action directive may increase potential loss to the state's and local governments' funds on deposits with such institutions.

## **Liquor control**

The bill increases the amount of spirituous liquor that a micro-distillery (an active A-3a permit holder) may annually manufacture from less than 100,000 gallons of spirituous liquor to any amount of spirituous liquor. The bill applies this change only to those holding an A-3a permit before the effective date of the bill. The 100,000 gallon limit would remain for any micro-distillery issued an A-3a permit after the effective date of the bill. If this change leads to higher production volumes, the Division of Liquor Control might collect more permit revenue, as explained in more detail below.

As of June 2024, there are 62 active A-3a permits statewide. The current annual fee for these permits is \$2 per 50 gallon barrel, depending on the number of barrels produced by the micro-distillery. If the current qualifying A-3a permit holders produce more spirituous liquor after the 100,000 gallon cap is removed, the Division of Liquor Control might conceivably collect additional permit revenue. However, most of the currently licensed micro-distilleries are well below the current 100,000 gallon limit. Given these circumstances, any additional permit revenue attributable to micro-distillery production in excess of 100,000 gallons is likely to be minimal.

Liquor permit fee revenues are deposited into the Undivided Liquor Permit Fund (Fund 7066). Of the money deposited into Fund 7066, 45% is distributed to the State Liquor Regulatory Fund (Fund 5LP0), 35% is distributed to the municipal corporations and townships in which liquor premises are located, and 20% is deposited in the Statewide Treatment and Prevention Fund (Fund 4750).

The bill makes two other changes in liquor law that do not have any fiscal effects. The first of these is a provision requiring that tasting samples of spirituous liquor provided by authorized individuals be offered to consumers at state liquor agencies free of charge rather than a minimum of 50¢ per sample as under current law. The bill also eliminates a prohibition on adding grains of paradise, a type of flavorful and pleasing aromatic spice, to manufactured formulations of spirituous liquor.

## **Motor vehicle dealer documentation fee**

Currently, motor vehicle dealers may charge a documentation fee of \$250 or 10% of the sales contract price, whichever is less. The sales contract price excludes tax, title, and registration fees. The bill increases the existing \$250 documentation fee by multiplying the fee with the cumulative percentage change in the consumer price index for urban wage earners and clerical workers (CPI-W) between July 1, 2006, and the bill's effective date. This documentation fee was no longer part of the auto sales and use tax base, as of May 1, 2023. Thus, there will be no direct tax revenue effect. The bill also requires the Registrar of Motor Vehicles to publish the maximum charge, as adjusted annually for inflation, and the dates to which it applies on the Department of Public Safety's website.

LBO is not able to precisely determine the first actual CPI-W adjustment because it will be based on the bill's effective date. However, if the bill's effective date was in April 2024, the cumulative percentage change would be 54.52% (i.e.,  $[307.811 - 199.2] \div 199.2 \times 100 = 54.52\%$ ) and the documentation fee would be \$386 (i.e.,  $\$250 + [\$250 \times 54.52\%] = \$386.31$ ; rounding to the nearest dollar = \$386).

## **Electronic court filings**

The bill makes several changes to the manner that pleadings are filed with certain courts and changes the collection and use of certain computerization fees. More specifically, the bill: (1) expands requirements for the electronic filing of pleading with the local courts, (2) allows elected clerks of court to disburse technology fee revenue, and (3) allows municipal and county courts to increase the maximum amount of the permissive additional fee for the computerization of the court from \$10 to \$20 to cover the computerization of the clerk's office.

### **Electronic filing – implementation costs**

Under current law, courts of common pleas are required to accept the filing of pleadings in either electronic or paper format. The bill expands this requirement to include municipal and county courts no later than 270 days after the bill's effective date. The electronic format includes either an online filing system or filing by email, but not filing by facsimile.<sup>2</sup> The bill also specifies that these provisions, in current law and under the bill, do not apply to probate or juvenile courts (which are under the purview of courts of common pleas).

This requirement may generally codify current practice for many courts. However, any court not currently accepting filings electronically or in an approved electronic format will see increased costs to implement such a system. Costs will vary by court and depend on the current system in use by the court and what upgrades would be needed, the electronic system chosen (if new or replaced), and the volume of filings. These costs may be offset by an increase in the computerization fee authorized under the bill, as described in more detail below. However, it is uncertain if the revenue would be sufficient to cover all the costs associated with the technological upgrades for any given court.

### **Computerization fees**

Under current law, if a municipal or county court determines that additional funds are required to computerize the court, the court is permitted to charge an additional fee of up to \$10 for that purpose. The bill increases the maximum amount of their additional permissive fees from \$10 to \$20, an amount which mirrors the current maximum fee allowed for this purpose in the courts of common pleas. This fee increase is permissive, and any court that increases the fee will see an increase in revenue, all of which is required under continuing law to be used for the computerization of the court.

The bill prohibits all court clerks (common pleas, municipal, and county) from requiring (1) any fee for the filing of pleadings or documents in an electronic format to be paid before the filing, unless the clerk has provided for an electronic payment system for such filing, and (2) a fee for the filing of pleadings or documents in electronic format that is greater than the applicable fee for the filing of pleadings or documents in paper format.

Additionally, the bill permits elected court clerks to disburse funds for the computerization of the courts and removes the court authorization requirement. Under current law, clerks of the municipal, county, and common pleas courts are not permitted to disburse funds for the computerization of the courts and instead must be authorized by the court itself.

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<sup>2</sup> Under procedural rules adopted by the Supreme Court [Civ.R. 5(E), Crim.R. 12(B), and Juv.R. 8] courts are required to provide for the filing of documents by electronic means which includes filing by facsimile.

Presumably, this change will create certain administrative efficiencies for the court clerks and the subsequent management of those funds.

## **Lender-provided physical certificates of title**

The bill repeals a requirement enacted by H.B. 23 of the 135<sup>th</sup> General Assembly that a lender provide the purchaser of a motor vehicle with a physical certificate of title following full payment of the loan, at no extra cost to the purchaser, and waives all unpaid fines incurred as a result of a violation of that requirement. While no penalty is specifically mentioned for a violation of that requirement, such a violation appears to be subject to the default penalty for Chapter 4505, which could include a fine of not more than \$200, a no more than 90-day jail stay, or both.<sup>3</sup> The extent to which any violations may have occurred, if any, since the requirement was enacted is uncertain, as is any possible sanction that may have been imposed as a result. That said, the bill's repeal of this requirement is unlikely to have a discernible impact on the state or its political subdivisions.

Beginning on January 1, 2025, the bill requires a security interest holder to refer the vehicle owner in writing to the Bureau of Motor Vehicles' website for information on titling options once the security interest is discharged. The bill also requires the Registrar of Motor Vehicles to make the titling options, including fees, available on the Department of Public Safety's website, which may result in no more than minimal one-time costs for the Department.

## **Higher education provisions**

### **Educator preparation program audits and survey**

The bill increases the appropriation for GRF line item 235585, Educator Preparation Programs, in the Ohio Department of Higher Education (ODHE) budget, by a total of \$2.2 million in FY 2025. Of this amount, the bill earmarks \$150,000 for ODHE to conduct a survey of each educator preparation program for teachers and administrators offered by an institution of higher education to determine what instruction they are providing to students on mental and behavioral health, behavior management, and classroom management, including how they are incorporating education on adverse childhood experiences and trauma. The survey must focus on the current instruction provided by the preparation programs, including seven items specified by the bill related to certain processes, procedures, and techniques used in each of the programs. Also, ODHE, in conjunction with the Department of Education and Workforce (DEW), must develop a report that analyzes each survey's findings to make recommendations for evidence-based and evidence-informed strategies, practices, and content to address identified needs and equip educators to support student academic success and well-being from early childhood education through grade 12. ODHE and DEW must distribute the report to school districts, the General Assembly, and the Governor within one year of the bill's effective date.

The other \$2.0 million effectively increases the earmarked "remainder" of line item 235585 in FY 2025, which is used for ODHE's additional responsibilities related to educator preparation programs and the science of reading. These funds will support, beginning January 1, 2025, ODHE's audits of each institution with an educator preparation program that clearly documents the degree

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<sup>3</sup> R.C. 4505.99. It should be noted that if a penalty were to be imposed for a violation of R.C. 4505.131, it would likely be in the form of a fine since an organization would not be sentenced to serve a jail term.



to which each program is effectively teaching the science of reading to preservice teachers. According to an ODHE spokesperson, the Department has determined that it will contract with a vendor for these audits.

## **CAMPUS Act provisions**

### **Campus grant programs**

The bill appropriates a total of \$4 million from the GRF in FY 2025 to support the following programs:

- **Campus Security Support Program.** The bill appropriates \$2 million in FY 2025 from GRF line item 235475, Campus Security Support Program, for ODHE to distribute to institutionally sanctioned student organizations affiliated with communities that are at risk for increased threats of violent crime, terror attacks, hate crimes, or harassment to enhance security measures and increase student safety at institutions of higher education throughout the state. The bill specifically permits ODHE to use a portion of the appropriation from line item 235475 to administer the program.
- **Campus Student Safety Grant Program.** The bill creates the Campus Student Safety Grant Program and supports it with an appropriation of \$1 million in FY 2025 from GRF line item 235476, Campus Student Safety Grant Program. ODHE will award grants to institutions of higher education that demonstrate increased threats of violent crime, terror attacks, hate crimes, or harassment toward students and institutionally sanctioned student organizations at the institution to enhance security measures and increase student safety.
- **Campus Community Grant Program.** The bill creates the Campus Community Grant Program and supports it with an appropriation of \$1.0 million in FY 2025 from GRF line item 2354A3, Campus Community Grant Program. ODHE will provide funding to institutionally sanctioned student organizations at institutions of higher education to support intergroup and interfaith outreach and cultural competency between institutionally sanctioned student organizations.

### **ODHE additional responsibilities**

In addition to administering each of the grant programs mentioned above, the bill requires ODHE to establish a committee on combating antisemitism, Islamophobia, anti-Christian discrimination, and other forms of racial, religious, and ethnic harassment, and intimidation. Under the bill, the committee must develop a model policy, guidance, best practices, and recommendations for further action related to policies on preventing racial, religious, and ethnic harassment, and intimidation that the bill requires for public and private, for-profit institutions. No later than July 1, immediately following the bill's effective date, ODHE must issue a report that includes the model policy, guidance, best practices, and recommendations for further action developed by the committee to the Governor and President and Minority Leader of the Senate, and Speaker and Minority Leader of the House of Representatives.

These new responsibilities will increase the administrative workload of ODHE. According to a spokesperson with ODHE, the agency estimates administrative costs may increase by approximately \$250,000 each year. Most of these costs are related to hiring additional staff to administer the three grant programs. However, at least some of these new administrative costs

may be offset by ODHE using portions of the bill's appropriations for that purpose. For the Campus Student Safety and Campus Community grant programs, the bill also requires ODHE to develop guidelines and procedures for the programs, including an application process, criteria for awards, and a method to determine the distribution of awards.

### **State institution of higher education additional responsibilities**

The bill requires each state institution of higher education to perform a series of new responsibilities, all of which are related to combatting racial, religious, and ethnic harassment and intimidation at the institution. Below is a list of what the bill requires, along with estimated costs for state universities and community colleges as reported by their respective stakeholder groups:

1. Adoption and enforcement of a policy on racial, religious, and ethnic harassment, and intimidation at the institution, including:
  - a. Training for all institution administration, faculty, and staff that provides information on how to respond to hate incidents or incidents of harassment that occur during a class or event held at the institution at the time such an incident occurs. According to the Inter-University Council (IUC) and the Ohio Association of Community Colleges (OACC), this provision constitutes the largest costs for most institutions, ranging from less than \$10,000 to possibly up to \$450,000 per institution. The bill permits this training to be provided online which may mitigate some of these costs for institutions.
  - b. Procedures for accepting, investigating, and resolving (including potential disciplinary action) student complaints and allegations of racial, religious, or ethnic harassment or intimidation against any student, staff, or faculty member. Costs for this provision could range between less than \$2,000 to tens of thousands of dollars per institution depending on the number of allegations made and the staff time to investigate.
2. Creation of a campus task force on combating religious-based hatred, harassment, bullying, or violence. Most estimates from the institutions sampled by IUC and OACC indicate that the cost to create this task force would range from minimal to \$10,000.
3. Collaboration, to the extent possible and as needed, between campus security and police, local law enforcement, the state highway patrol, and student communities to provide security functions for institutionally sanctioned student organizations that face threats of terror attack or hate crimes. According to IUC and OACC, these expenditures may be minimal depending on the duration and scope of needed assistance and the availability of internal resources. Most cost estimates from the institutions for this provision range from minimal to less than \$10,000. Any additional costs to local law enforcement would likely be offset by revenue it would receive from the institution to pay for the additional security.
4. Submission of the Annual Campus Security Report to ODHE that is required for all universities and colleges that participate in federal financial aid programs. There is no cost for institutions related to this provision, as these reports are currently produced by the institutions as required by the federal Clery Act.
5. Publication on each state institution's website of any time, place, or manner restrictions it places on the expressive activities of its students. According to IUC, universities are likely

to experience only a minimal increase in costs because this information is already being publicized. According to OACC, some community colleges will incur an increase in expenditures, perhaps in the several thousands of dollars range.

### **State university and community college financial cost forms**

Beginning one year after the bill's effective date, the bill requires state universities and community colleges to provide newly admitted full-time, degree-seeking students with a financial cost and aid disclosure form as part of their initial financial aid packets or financial aid award letters, respectively. A state university must provide the form prior to its student admission deadline. Forms may be provided to students electronically and must not exceed one double-sided page in length when printed. Each state university or community college form, based on a template developed or approved by ODHE, must include the following information:

1. Costs associated with attendance, including general and instructional fees, estimates for room and board, and special fees;
2. The qualifying student's aggregate cost of attendance;
3. All available sources of financial aid offered by the state institution for which the student is eligible, including any requirements to maintain the aid;
4. The expected net cost of attendance after aggregating financial aid and applying it to the student's aggregate cost of attendance; and
5. The expected monthly student loan payment upon graduation.

A state university must also include in its form the income range between the 25<sup>th</sup> and 75<sup>th</sup> percentiles for the university's most recent cohort of graduates, its cohort of graduates from five years prior to the new student's admission, and the graduates who had the same major or were enrolled in the same school as the new student if the student declares a major or enrolls in a particular school at the institution. In lieu of including this information in its form, a community college must provide a qualifying student, with the student's acceptance letter, a link to a readily available page on the college's website that contains the same income range information provided by a state university.

The bill may increase administrative costs for state institutions to gather data for the financial cost and aid disclosure form and provide it to each newly admitted full-time student. The costs for each state institution will vary depending on the extent to which they already collect the information required by the bill and provide it to their new students. Some state institutions may already have sufficient resources in place to gather the required data, while others may incur costs to comply with the bill. Existing resources may be available for state institutions to collect and report the required information. For example, if the institution does not collect the required data on the income of its graduates, it may be able to use information from the U.S. Census Bureau's experimental Post-Secondary Employment Outcomes (PSEO).<sup>4</sup> The PSEO contains a variety of data that can be filtered by state institution, degree level attained, and graduation cohort to show earnings for graduates from a number of instructional programs.

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<sup>4</sup> See PSEO on the U.S. Census Bureau's website: [census.gov](https://www.census.gov/pseos/).

ODHE's administrative workload may also increase to develop a template for the financial cost and aid disclosure form or approve an existing alternative that addresses all of the above-mentioned information for institutions to use. ODHE must develop or approve the template in consultation with the U.S. Department of Education and financial aid directors from state institutions of higher education.

## **Property tax**

### **Community reinvestment areas: noncompliance clawbacks**

The bill alters a provision of current law that allows a political subdivision that has a community reinvestment area (CRA) tax exemption agreement with a commercial or industrial project to claw back exempted taxes, if the property does not comply with the agreement. Current law requires the subdivision to specify in the agreement the manner by which taxes could be clawed back. The amendment removes this requirement and instead allows the subdivision to specify a clawback method, but does not require that it do so.

If an exemption agreement requires a clawback to be enforced by a lien on the property, the bill requires the lien to be treated in the same manner as a mortgage lien.

These provisions may in some cases, perhaps many cases, have no fiscal effect. In other cases, however, the absence of a requirement that a tax exemption agreement include specific provision for a clawback method may reduce a subdivision's bargaining power in seeking to include such a provision in the agreement. The absence of such a provision could make recovery of exempted taxes more difficult if the private party fails to comply with the agreement's terms.