



# Ohio Legislative Service Commission

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## Bill Analysis

Megan Cummiskey

### Sub. S.B. 155

128th General Assembly  
(As Passed by the Senate)

**Sens.** Carey and D. Miller, Buehrer, Cafaro, Fedor, Gibbs, Goodman, Harris, Hughes, Kearney, Morano, Niehaus, Schaffer, Schiavoni, Strahorn, Widener, Gillmor, Turner, Sawyer, Smith, R. Miller

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## BILL SUMMARY

- Requires that the costs of all audits of state agencies be charged to the state agency being audited.
- Reallocates the proceeds of the existing fees on the sale of new tires by providing that 50% of the proceeds must be credited to the Soil and Water Conservation District Assistance Fund and 50% of the proceeds, rather than 100% as in current law, must be credited to the Scrap Tire Management Fund.
- Increases, from \$30,000 to \$40,000, the maximum amount of the annual soil and water conservation district subsidy.

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## CONTENT AND OPERATION

### Audits of state agencies

(R.C. 117.13)

Existing law specifies the manner in which the costs of audits of state agencies are recovered by the Auditor of State. The costs of all annual and special audits are charged to the state agency being audited. The costs of all biennial audits must be paid from money appropriated to the Department of Administrative Services for that purpose.

Under the bill, the costs of all audits--annual, special, *and* biennial--are to be charged to the state agency being audited.

## Reallocation of the proceeds of the fees on the sale of new tires

(R.C. 1515.14 and 3734.901; Sections 3 and 5)

Current law levies two separate 50¢ per-tire fees on the sale of new tires for a total fee of \$1 per new tire. The fees are required to be levied through June 30, 2011. The proceeds of the first 50¢ per-tire fee are required to be credited to the Scrap Tire Management Fund and generally used to administer and enforce the Environmental Protection Agency's scrap tire management program. The proceeds of the second 50¢ per-tire fee also are required to be credited to the Scrap Tire Management Fund, but are required to be used specifically to conduct scrap tire removal actions and to make grants to boards of health for the treatment of vectors at scrap tire facilities.

The bill reallocates the proceeds of each of the fees on the sale of new tires. Under the bill, 50% of the proceeds of each fee must be credited to the Soil and Water Conservation District Assistance Fund, which is used to provide funding to soil and water conservation districts. The remainder of the money generated by the fees on the sale of new tires is required to be credited and used as provided in current law.

The bill also permits, if determined to be necessary, the Director of Natural Resources to request the Controlling Board to increase appropriations to the Soil and Water Conservation District Assistance Fund in order to account for the increased revenue generated by the bill. The Controlling Board is required to approve such a request.

## Soil and water conservation district annual subsidies

(Sections 3 and 4)

Existing law provides for the payment of an annual subsidy to an individual soil and water conservation district that is over and above the authorized state payments to that district. Upon receipt of a request and justification from a district and approval by the Ohio Soil and Water Conservation Commission, the Department of Natural Resources may pay the district an annual amount of not more than \$30,000.

The bill increases the maximum amount of the subsidy to \$40,000.

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## HISTORY

| ACTION  | DATE     |
|---|----------|
| Introduced                                    | 07-13-09 |
| Reported, S. Finance & Financial Institutions | 01-13-10 |
| Passed Senate (31-0)                          | 01-27-10 |

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