Fiscal Note & Local Impact Statement

127 th General Assembly of Ohio

Ohio Legislative Service Commission

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BILL: Sub. H.B. 396 DATE: March 19, 2008

STATUS: As Reported by House Ways & Means SPONSOR: Reps. Hottinger and Dodd

LOCAL IMPACT STATEMENT REQUIRED: No — Permissive

CONTENTS: To generally authorize a board of county commissioners to appropriate funds to tax-

exempt 501(c)(3) organizations to construct certain veterans facilities

State Fiscal Highlights

• No direct fiscal effect on the state.

Local Fiscal Highlights

LOCAL GOVERNMENT	FY 2008	FY 2009	FUTURE YEARS
County General Funds			
Revenues	-0-	-0-	-0-
Expenditures	Potential increase	Potential increase	Potential increase

Note: For most local governments, the fiscal year is the calendar year. The school district fiscal year is July 1 through June 30.

- Although the bill would allow counties to appropriate general fund revenues to eligible community nonprofits, counties would presumably do so only if there were sufficient general fund revenues available.
- Counties may incur negligible general fund expenses to prepare and oversee county funding agreements with qualifying nonprofit organizations.

Detailed Fiscal Analysis

County general fund appropriations for veterans'-related facilities

The bill authorizes county commissioners to appropriate money from a county's general fund to eligible tax-exempt nonprofits for the construction of veterans' memorial education centers and veterans' service commission offices. As a condition of receiving the funds, the bill requires that eligible nonprofits agree to keep current and accurate accounts of the county general funds used and to repay any moneys to the county that are used improperly. For county budget offices, this may lead to some negligible new costs for drawing up these agreements and overseeing the terms.

Presumably, counties would only exercise this option when general fund revenues are sufficient to do so. In this instance, the Licking County Commissioners have funds available to assist the Licking County Veterans Memorial Committee with the construction and operation of the Licking County Veterans Memorial, which in addition to a memorial, includes office and meeting space. This bill would give the county commissioners the authority to appropriate available funds for this project.

LSC fiscal staff: Terry Steele, Budget Analyst

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