



# Ohio Legislative Service Commission

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## Fiscal Note & Local Impact Statement

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**Bill:** Sub. [S.B. 80 of the 128th G.A.](#) **Date:** June 1, 2009

**Status:** As Reported by Senate Judiciary Civil Justice **Sponsor:** Sen. Seitz

**Local Impact Statement Procedure Required:** No — No local cost

**Contents:** Accountant-client testimonial privilege

### State Fiscal Highlights

- No direct fiscal effect on the state.

### Local Fiscal Highlights

- No direct fiscal effect on political subdivisions.

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### Detailed Fiscal Analysis

The bill expands existing law to create an accountant-client testimonial privilege. Subject to certain exceptions, a certified public accountant (CPA) or public accountant (PA) will be prohibited from testifying concerning a communication made to the accountant by a client in that relation or the accountant's advice to the client.

In researching the bill's fiscal implications, LSC fiscal staff contacted various individuals and organizations, including, but not limited to, the Judicial Conference of Ohio and the Accountancy Board of Ohio. Based on those conversations, it does not appear that the bill's provisions will noticeably affect local justice systems, in particular courts and their caseloads and related operating expenses. Thus, the bill should not affect state and local government revenues and expenditures.

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