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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 491  
135<sup>th</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsors:** Reps. T. Young and Peterson

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### SUMMARY

- Requires political subdivisions and state retirement systems to participate in the Ohio State and Local Government Expenditure Database.
- Requires the Database to include revenue information and operating budgets.

### DETAILED ANALYSIS

#### Ohio State and Local Government Expenditure Database

The Ohio State and Local Government Expenditure Database was codified in 2021 during the 134<sup>th</sup> General Assembly to require certain state entities to provide expenditure<sup>1</sup> information via the Database. The Treasurer of State maintains the Database, which is accessible online by the public. The bill makes three changes. First, it requires political subdivisions and state retirement systems to participate in the Database. Second, the bill requires the Database to include revenue information. Finally, it requires the Database to include operating budgets.

#### Political subdivisions and state retirement systems

Various state entities currently are required to participate in the Database, but state retirement systems and political subdivisions participate at their own discretion.<sup>2</sup> The bill requires political subdivisions and state retirement systems to participate, which involves providing the following information about each expenditure: amount, date paid, and recipient.<sup>3</sup>

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<sup>1</sup> An expenditure is any payment, distribution, loan, advance, reimbursement, deposit, or gift of money to a supplier. See R.C. 113.71.

<sup>2</sup> See current R.C. 113.77, repealed and replaced by the bill.

<sup>3</sup> R.C. 113.72 and 113.75.

The following political subdivisions would be subject to the requirement: counties, cities, villages, public libraries, townships, park districts, school districts, regional water and sewer districts, and regional transit authorities.<sup>4</sup> Each participating entity is required to provide a link to the Database on its website.<sup>5</sup>

### **Revenues and operating budgets**

The bill also requires the Database to include information about revenues received by state entities (including state retirement systems) and political subdivisions, including amount, source, and date received.<sup>6</sup> The Database would display information regarding revenues in similar fashion to expenditures, including the ability to determine the total amount of revenue received from a single source.<sup>7</sup>

Finally, the bill requires the Database to include operating budgets for each participating state entity and political subdivision.<sup>8</sup>

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## **HISTORY**

Action	Date
Introduced	04-16-24

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<sup>4</sup> R.C. 113.71.

<sup>5</sup> R.C. 113.76.

<sup>6</sup> R.C. 113.72.

<sup>7</sup> R.C. 113.73.

<sup>8</sup> R.C. 113.77.