



# OHIO LEGISLATIVE SERVICE COMMISSION

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## Fiscal Note & Local Impact Statement

**Bill:** H.B. 675 of the 132nd G.A.

**Status:** As Introduced

**Sponsor:** Rep. Barnes

**Local Impact Statement Procedure Required:** No

**Subject:** Authorizes municipal corporations to fund local oral health programs for children with inside millage

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### State & Local Fiscal Highlights

- The state departments of Health and Medicaid may incur costs for operation of the Hope for a Smile Program.
- The bill specifies that municipal corporations may impose up to one mill of property tax to fund a dental health program, Hope for a Smile, benefitting children.
- Statewide tax revenues and costs associated with the program would depend on the extent of adoption by municipalities.

### Detailed Fiscal Analysis

The bill authorizes municipal corporations to levy up to one mill of unvoted (inside) millage to fund a program to improve oral health of school-age children, the Hope for a Smile Program. The program would be targeted particularly at, but not limited to, indigent and uninsured school-age children. The program could use mobile dental vehicles that would travel to schools staffed by dentists, dental hygienists, and others affiliated with colleges and universities in the state offering dentistry and dental hygiene programs in the state.

Inside millage is limited to ten mills, used for funding by school districts and other units of local government. The ability of a municipal corporation to impose additional inside millage is limited by the total millage of unvoted levies already adopted by the municipal corporation and other political subdivisions with territory overlapping that of the municipal corporation. Of 927 municipal corporations in a property tax rate database published online by the Department of Taxation, 712 are in tax districts with total inside mills of all jurisdictions already at the ten-mill ceiling, and 215 are below the ceiling and could potentially levy additional inside millage, though many of these are near the ten-mill ceiling. The full one mill of additional inside millage specified by the bill could potentially be levied by 77 municipal corporations, based on this database.

The bill also authorizes municipal corporations to seek money for the program by applying to entities that offer funding for workforce or economic development programs.

State agencies may incur costs resulting from operation of the program. The bill authorizes a municipal corporation operating a Hope for a Smile Program to apply to the Department of Medicaid for a Medicaid provider agreement, and seek payments from the Department for service provided to qualifying children. The Director of the Department of Health is directed by the bill to assist municipal corporations that request such assistance in arranging for health insurers to reimburse for insured services to children.

Municipal corporations that levy a tax under the bill are to prepare a report on the program to be submitted to the Governor and the General Assembly.

As noted in the Bill Analysis for H.B. 675, some of the authority granted by the bill might fall within the home rule powers of municipal corporations provided by the Ohio Constitution.