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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

S.B. 196  
135<sup>th</sup> General Assembly

## Fiscal Note & Local Impact Statement

[Click here for S.B. 196's Bill Analysis](#)

**Version:** As Passed by the Senate

**Primary Sponsor:** Sen. Roegner

**Local Impact Statement Procedure Required:** No

Suveksha Bhujel, Economist, and other LBO staff

### Highlights

- The bill makes changes to various provisions of the Revised Code to include references to advanced practice registered nurses (APRNs). The Board of Nursing and other impacted entities such as the Bureau of Workers' Compensation or Ohio Department of Health could realize administrative costs. These could include costs relating to rule promulgation or to make any other necessary updates.

### Detailed Analysis

The bill makes changes to various provisions of the Revised Code, often, to include references to certain advanced practice registered nurses (APRNs). The bill addresses many related topics. Examples of these topics include:

- Authorizing APRNs to sign certain documents and take related actions;
- Allowing APRNs to authorize pharmacists to dispense certain medications, including nicotine replacement therapy and epinephrine, and to administer certain vaccines under a protocol established by the APRN;
- Allowing an APRN to certify to a school district that a child's medical condition may require emergency medical attention to attend school;
- Allowing clinical nurse specialists and certified nurse practitioners to: (1) certify a child's physical or mental condition under the law governing excuses for attendance, and (2) approve possession and use of an asthma inhaler in school;
- Generally authorizing specified APRNs to act in the same capacity as physicians for purposes of the Workers' Compensation Law (e.g., completing medical reports, performing claimant medical examinations, etc.);

- Authorizing a psychiatric APRN to take any action that a designated physician or psychiatrist may take regarding the creation of declarations for mental health treatment and the actions that may be taken when a person no longer has the capacity to consent to his or her own treatment;
- Allowing a court to appoint clinical nurse specialists and certified nurse practitioners to assist the court in deciding whether a guardianship is necessary; and
- Allowing an APRN that specializes in public health to be classified as an eligible candidate to serve as the health commissioner for a board of health in a general health district.

The Ohio Board of Nursing regulates APRNs. If any rules need to be updated to allow APRNs to perform duties authorized by the bill, there could be rule promulgation costs. The Board could also realize costs to respond to any questions that arise or to make any other necessary updates. Additionally, it is possible that some of the provisions could increase costs to other entities such as the Bureau of Workers' Compensation (BWC), Ohio Department of Health (ODH),<sup>1</sup> hospitals, etc. to update rules or forms to comply with these changes. However, it is possible that some provisions of the bill could lead to some administrative efficiencies for entities (e.g., an APRN is able to sign a particular form instead of a physician).

### **APRN services under the sales and use tax**

The bill expressly excludes services provided by or on the order of APRNs from personal care services otherwise subject to the sales and use tax (SUT). The exemption would decrease SUT receipts by an indeterminate amount. The SUT is a GRF revenue source, so the tax revenue loss would primarily affect the GRF (96.6% share of state tax revenue) based on codified law, but would also affect the Local Government Fund (LGF, 1.7% share) and Public Library Fund (PLF, 1.7% share) due to subsequent transfers from the GRF to those funds. In addition, permissive sales taxes levied by counties and transit authorities share the same tax base as the state SUT. The statewide sales tax revenue raised by these local governments equals about 25% of state sales tax receipts. Thus, revenue to county governments and transit authorities is expected to decrease as well.

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<sup>1</sup> The bill, as stated above, allows specified APRNs to act in the same capacity as physicians for the BWC law. The bill also modifies certain ODH-related law provisions, such as by adding specified APRNs to the law authorizing APRNs to maintain registries of health care practitioners for tuberculosis care and require specified APRNs to report cancer cases to ODH as part of the Ohio Cancer Incidence Surveillance System.