



OHIO LEGISLATIVE SERVICE COMMISSION

Terry Steele

Fiscal Note & Local Impact Statement

Bill: S.B. 268 of the 132nd G.A.

Status: As Reported by Senate Government Oversight & Reform

Sponsor: Sen. Wilson

Local Impact Statement Procedure Required: No

Subject: Expands the increased penalties for theft in office

State & Local Fiscal Highlights

- The bill increases the felony penalties for theft in office based upon the amount of property stolen. Because the bill would not result in any new cases, any additional costs to county courts of common pleas would likely be minimal.
- Increasing the felony penalties for these offenses could allow county courts of common pleas to receive some additional fine revenues associated with these cases.
- The bill allows the costs of financial audits to political subdivisions or state agencies to be added to restitution amounts that can be recovered under a theft in office penalty. This would allow applicable state agencies or political subdivisions to recover these costs.

Detailed Fiscal Analysis

Theft in office penalties

Current law states that theft in office, in general, is a fifth degree felony. Additionally, theft in office is a fourth degree felony if the value of property stolen is \$1,000 or more and less than \$7,500. Theft in office is a third degree felony if the amount stolen is more than \$7,500. The bill expands these penalties in the following manner: (1) if the value of property stolen is greater than \$7,500 and less than \$150,000, it is a third degree felony, (2) if the value of property stolen is \$150,000 or more and less than \$750,000, theft in office is a second degree felony, and (3) if the value of the property stolen is \$750,000 or more, theft in office is a first degree felony. The bill does not create any new offenses, and therefore will not result in any additional criminal cases. Because the current penalties are already felonies, any additional costs to county courts of common pleas to prosecute these cases would likely be minimal. However, the penalty enhancements in the bill could increase fine revenues imposed by the courts, which could generate additional revenues. These revenues, if any, would go to the applicable county court of common pleas. However, any such fine revenue would depend on the ability of the individual to pay.

Restitution payments

The bill requires an offender convicted of theft in office to pay restitution for the costs of auditing any of the public entities that suffered loss as a result of the offense. Currently, political subdivisions pay all the associated costs of a financial audit conducted by the Auditor of State. The Auditor of State charges political subdivisions a rate of \$41 per hour to conduct performance audits. Likewise, state agencies pay the Auditor for financial audits. State agencies are billed under the Statewide Cost Allocation Plan. The current hourly rate under this plan is \$68 per hour. Ultimately, this provision of the bill could allow impacted state agencies or political subdivisions to recoup some costs of financial audits conducted as a result of the theft offense. However, any such restitution would depend on the ability of the individual to pay.