

OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Joe McDaniels

H.B. 675 132nd General Assembly (As Introduced)

Rep. Barnes

BILL SUMMARY

- Expressly authorizes municipal corporations to levy a property tax levy not exceeding one mill per dollar of taxable value (0.1%) for the purpose of funding a local Hope for a Smile program.
- Specifies that the proceeds of the tax levy would be used to purchase and operate mobile dental care units used to serve children in schools located in the municipal corporation.
- Specifies that the objective of the program is to improve the oral health of school-age children, particularly those who are indigent and uninsured.

CONTENT AND OPERATION

Hope for a Smile property tax

The bill expressly authorizes a municipal corporation to impose an unvoted property tax levy not exceeding one mill per dollar of taxable value (0.1%) specifically for the purpose of funding a local Hope for a Smile program. (See **COMMENT**.) Revenue derived from the tax levy would be deposited to a special fund created for the program and used to purchase or secure the use of, maintain, and operate mobile dental care units.¹ The ability of a municipality to levy additional unvoted property taxes would depend on whether there is available millage within the ten-mill limitation or under the municipal charter (if the municipality has a charter). Under the Ohio Constitution as implemented in statute, a property tax may not be levied if the tax would increase the total unvoted millage levied by all taxing subdivisions above ten

¹ R.C. 749.40(A) and (D) and 5705.06(H).

mills per dollar of taxable value (1%) in any area of the municipality unless that tax is approved by voters or a municipal charter authorizes additional unvoted millage.²

Mobile dental care units

The mobile dental care units would be staffed by dentists or dental hygienists or by the faculty and staff of dental and dental hygiene programs at higher education institutions in Ohio. Students enrolled in those educational programs also may participate in staffing the units. The units would travel to schools located in the municipal corporation and provide dental services to students. When scheduling visits to the schools, priority must be given to schools attended by high numbers of children who are indigent and uninsured. However, the program may also serve other children. Services provided by the mobile dental care units would be subject to the law governing dentists and dental hygienists, which is administered by the Ohio State Dental Board (R.C. Chapter 4715.).³

Reimbursement

The bill expressly authorizes a municipal corporation operating a Hope for a Smile program to accept grants, donations, and awards. It also authorizes the municipal corporation to seek Medicaid payment for services provided to children who are Medicaid recipients and payment from private insurance companies for services provided to children covered by their policies. Accordingly, the municipal corporation may apply on the program's behalf to the Department of Medicaid for a Medicaid provider agreement. The bill requires the Director of Health to assist the municipal corporation in facilitating such arrangements. A municipal corporation also may apply for workforce development or economic development funding from the U.S. Department of Labor.⁴

Collaboration

The bill expressly allows a municipal corporation operating a Hope for a Smile program to collaborate with any of the following entities:

--The Ohio Dental Association;

--The Ohio Dental Hygienists' Association;

² See Ohio Constitution, Article XII, section 2, and R.C. 5705.02.

³ R.C. 749.40(D).

⁴ R.C. 749.40(E).

--The Ohio State University College of Dentistry and the dental hygiene program at the College;

--Case Western Reserve University School of Dental Medicine;

--Shawnee State University;

--James A. Rhodes State College;

--Columbus State Community College;

--Cuyahoga Community College, Metropolitan Campus;

--Youngstown State University;

--Lorain County Community College;

--Lakeland Community College;

--University of Cincinnati;

--Sinclair Community College;

--Owens Community College; and

--Stark State College.⁵

Reporting requirement

The bill requires municipal corporations that levy a property tax for a Hope for a Smile program to prepare annual reports on the progress the program has made in achieving its objective, saving money for the Medicaid program and other social welfare programs, and promoting workforce and economic development. The reports must be submitted to the Governor, President and Minority Leader of the Senate, and the Speaker and Minority Leader of the House of Representatives by July 1 each year.⁶

COMMENT

Municipal corporations have home rule powers granted to them in Article XVIII of the Ohio Constitution that do not depend on state law. These powers include the power of local self-government, the exercise of police powers, and the ownership and

⁵ R.C. 749.40(C).

⁶ R.C. 749.40(F).

operation of public utilities. Some of the authority that is expressly granted by the bill might qualify as a lawful exercise of a home rule power, meaning that it could be undertaken independently of the bill's express grant of authority.

HISTORY	
ACTION	DATE
Introduced	05-22-18

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