



THE BUCKEYE INSTITUTE

Interested Party Testimony on House Bill 46 Before the Ohio House State and Local Government Committee

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Chairman Wiggam, Vice Chair Ginter, and Ranking Member Kelly, thank you for the opportunity to testify today on House Bill 46.

My name is Greg R. Lawson, I am a research fellow at **The Buckeye Institute**, an independent research and educational institution—a think tank—whose mission is to advance free-market public policy in the states.

Fiscal transparency keeps governments honest. Showing Ohio taxpayers *how* their elected officials spend their hard-earned tax dollars helps citizens better understand what their government does and how it operates. And that, in turn, helps citizens ask better questions, encourages more effective change, and demands greater accountability for elected officials. A more informed citizenry yields a more efficient, more responsive government—something on which everyone here can agree.

To help better inform the public and make at least one aspect of government spending more transparent, The Buckeye Institute developed a searchable database showing publicly available salaries for state employees, public school teachers, and some local government workers.

A useful but limited resource, The Buckeye Institute’s database inspired former Treasurer Josh Mandel to create the **Ohio Checkbook**, which provides taxpayers with an even fuller, clearer picture of state spending. Thanks to those efforts, continued by Treasurer Sprague, Ohio is now a national transparency leader. The state’s transparency score skyrocketed from 46th in 2014 to first in 2015, where Ohio still **remains** today.

House Bill 46 will help secure Ohio’s progress on transparency and government accountability by codifying the Ohio Checkbook initiative and protecting it from political maelstroms that might someday uproot this important program.

Even with a codified Ohio Checkbook, much work remains before Ohio and her local governments reach full fiscal transparency. Ohio has *thousands* of local governmental bodies and taxing authorities. As noted in The Buckeye Institute’s study of Ohio’s local governments, **Joining Forces**, Ohio has an average of 41 separate taxing authorities per county ranging from townships to schools to library districts. Cuyahoga County alone boasts over 100 local government entities—and *all* of them require greater transparency and accountability.

Especially today, as the General Assembly debates the adequacy of local government resources, a brighter light must shine on all levels of state and local government spending. Without proper lighting, taxpayers remain in the dark, lacking ready access to the information they need to hold their elected representatives and public officers accountable.

The Buckeye Institute applauds the cooperative relationship forged between the Treasurer’s office and many of Ohio’s local governments. Hundreds of local governments already have displayed their own “checkbooks” online at Ohio Checkbook. But this effort is just the beginning. True transparency will not be achieved until every governmental unit has opened its account books and made them available online for all of us—every Ohio taxpayer—to better understand how our governments work on our behalf.

Thank you again for the opportunity to testify today. I am happy to answer any questions that the Committee may have at this time.

About The Buckeye Institute

Founded in 1989, The Buckeye Institute is an independent research and educational institution – a think tank – whose mission is to advance free-market public policy in the states.

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