



**House Ways and Means Committee  
House Bill 28 Opponent Testimony  
March 12, 2025**

Chairman Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the Ohio House Ways and Means Committee, thank you for the opportunity to provide written testimony on House Bill (HB) 28.

My name is Jay Smith, and I am the Director of Government and Legal Services for the Ohio Library Council. The Ohio Library Council is the statewide association representing Ohio's 251 public library systems (rural, urban, and suburban) and the 7.4 million library cardholders they serve.

The Ohio Library Council opposes provisions in HB 28 that would eliminate the authority of local governments to levy a replacement property tax. When a library board of trustees makes the decision to seek a local levy to generate revenue for their library system, they do so with the utmost responsibility and consideration. Additionally, library levy committees are very clear to their constituents as to what type of levy they are seeking in addition to the reasons why the levy is necessary. Transparency is a key ingredient to being a great community partner.

Local funding generated through property tax levies is extremely important because it remains a critical source of revenue for public libraries. Statewide, approximately 49% of the total funding for libraries comes from property taxes. The other 51% is provided by the state and is generated from the Public Library Fund.

As a reminder, our libraries are separate political subdivisions, similar to our local government partners, but we do not have the taxing authority to implement a local sales tax or income tax. Additionally, our public libraries do not benefit from casino revenue, funding through the Capital Budget, ARPA funds, or inside millage. Therefore, our reliance on property taxes and the Public Library Fund is critical to maintaining Ohio's public library systems.

Thank you for the opportunity to provide written testimony regarding our opposition to eliminating replacement levies. Please don't hesitate to reach out with any questions that you may have.