



www.lsc.ohio.gov

OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

H.B. 148
136th General Assembly

Fiscal Note & Local Impact Statement

[Click here for H.B. 148's Bill Analysis](#)

Version: As Introduced

Primary Sponsors: Reps. Ray and Grim

Local Impact Statement Procedure Required: No

Michael Kerr, Budget Analyst

Highlights

- Establishes the Companion Animal Fund, along with an associated income tax refund designation from which to receive contributions, to support the Ohio Pet Fund.
- Contributions by Ohio taxpayers to the Companion Animal Fund are voluntary. The bill is expected to increase revenues to the Ohio Pet Fund; no other fiscal effect on state or local governments is expected.

Detailed Analysis

The bill authorizes a state income tax refund designation for, and the creation of, the Companion Animal Fund. A donation will reduce the amount of the income tax refund that is due to the taxpayer. The money received in this fund from Ohio taxpayer contributions is required to be used by the Ohio Pet Fund, a nonprofit corporation primarily organized to assist animal shelters and nonprofits sterilize dogs and cats.

As all contributions to the Companion Animal Fund are voluntary, the bill has no fiscal effect on the state or local governments, other than the expected increase in revenue provided by taxpayers for use by the Ohio Pet Fund. If taxpayer contributions are comparable to the six other charitable causes currently on the income tax form, the Companion Animal Fund will receive between \$100,000 and \$350,000 per year.