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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
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Legislative Budget
Office

H.B. 420
136th General Assembly

Fiscal Note & Local Impact Statement

[Click here for H.B. 420's Bill Analysis](#)

Version: As Introduced

Primary Sponsors: Reps. Click and Willis

Local Impact Statement Procedure Required: No

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Highlights

- The bill sunsets continuing property tax levies after tax year 2029, allows renewal for a fixed term, and prohibits new continuing levies after the bill's effective date. The bill is expected to have an indeterminate revenue loss.

Detailed Analysis

The bill terminates existing voter-approved property tax levies that are authorized for a continuing period of time and not pledged to debt service after tax year (TY) 2029. Under current law, voted property tax levies may be approved for a specific number of years or, for certain levy types, for a continuing period of time. The bill also prohibits new continuing levies from being placed on the ballot at any election occurring 100 days or more after the bill's 90-day effective date.

Since continuing levies would expire after TY 2029, the bill is expected to reduce property tax revenues beginning in TY 2030. However, the estimation of the potential revenue loss is uncertain. Although the bill sunsets existing continuing levies, it does not restrict school districts or local governments from seeking voter approval to renew these levies before they expire. Therefore, the fiscal impact depends on future voter behavior. According to the Department of Taxation records, voter-approved continuing levies generated approximately \$14.27 billion in TY 2024.

Although the exact impact on future election outcomes is uncertain, the table below shows the recent trend in passage rates for renewal levies in the last five general elections (2021-2025). Over this period, voters consistently approved renewal levies at rates above 90%.

Renewal Levy Passage Rate, 2021-2025 General Elections		
Year	Passed/Total	Pass Rate
2025	667/690	97%
2024	646/708	91%
2023	681/707	96%
2022	631/641	98%
2021	718/727	99%

Source: Ohio Secretary of State