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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

**S.B. 141**  
**136<sup>th</sup> General Assembly**

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Sen. Hicks-Hudson

Elizabeth Molnar, Attorney

Kitty Sorah, Attorney

### SUMMARY

- Authorizes a county to levy a property tax to support pre-kindergarten programs and services.
- Requires a board of county commissioners to appropriate revenue from the tax to qualifying nonprofit entities in the county.
- Requires, to qualify to receive such funds, a nonprofit to provide assurances that it will:
  - Prioritize assisting families with incomes of not more than 400% of the federal poverty line with pre-kindergarten costs;
  - Directly dispense the appropriated money to qualifying child care centers and preschool programs.
- Establishes a process for the county to seek refunds of improperly used tax revenue.

### DETAILED ANALYSIS

#### **Tax levies to support pre-kindergarten programs and services**

The bill specifically authorizes counties to levy a property tax, subject to voter approval, to support pre-kindergarten programs and services.<sup>1</sup>

The bill requires a county to appropriate revenue from that tax to one or more nonprofit entities meeting eligibility conditions set by the bill, described below.<sup>2</sup> It also establishes eligibility

<sup>1</sup> R.C. 5705.19(BBB).

<sup>2</sup> R.C. 307.852(A).

conditions on preschool programs and child care centers receiving tax-derived revenue from the nonprofit entities.<sup>3</sup>

### **Nonprofit entities**

To be eligible to receive money under the bill, a nonprofit entity must meet the following conditions:

- Be organized as a 501(c)(3) charitable organization;
- Be located in the county;
- Provide assurances to the board of county commissioners that it will dispense the money directly to preschool programs and child care centers.<sup>4</sup>

### **Preschool programs and child care centers**

To be eligible to receive money from a nonprofit entity selected by a board of county commissioners, a preschool program or child care center must meet the following conditions:

- Be licensed by the Department of Children and Youth;<sup>5</sup>
- Be rated in the middle ratings tier or higher under Ohio's Step Up to Quality Program;<sup>6</sup>
- Provide early learning and development services to children at least four years of age, but not yet attending kindergarten.<sup>7</sup>

### **Priority assistance**

The bill requires the one or more nonprofit entities selected by the board of county commissioners to provide assurances to the board that the entity, programs, and centers will prioritize assisting children and families with incomes not exceeding 400% of the federal poverty line with the costs of pre-kindergarten.<sup>8</sup>

### **Improper use of funds**

If a board of county commissioners finds that a nonprofit entity has improperly used money appropriated to it under the bill, the board must adopt and certify to the entity a resolution demanding that the entity refund the improperly used money. If the entity fails to refund the money within a reasonable time, the board must adopt a resolution directing the prosecuting attorney to bring a civil action to recover the money.<sup>9</sup>

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<sup>3</sup> R.C. 307.852(B).

<sup>4</sup> R.C. 307.852(A) and (B).

<sup>5</sup> R.C. Chapter 5104 and R.C. 3301.52 to 3301.59, not in the bill.

<sup>6</sup> R.C. 5104.29, not in the bill.

<sup>7</sup> R.C. 307.852(B).

<sup>8</sup> R.C. 307.852(B).

<sup>9</sup> R.C. 307.852(C).

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## HISTORY

| Action     | Date     |
|------------|----------|
| Introduced | 03-11-25 |

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