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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

**S.B. 307**  
**136<sup>th</sup> General Assembly**

## **Fiscal Note & Local Impact Statement**

[Click here for S.B. 307's Bill Analysis](#)

**Version:** As Introduced

**Primary Sponsor:** Sen. Timken

**Local Impact Statement Procedure Required:** No

Jorge Valdebenito, Economist

### **Highlights**

- The bill allows payments made in lieu of taxes (PILOTs) under tax increment financing (TIF) arrangements to be used for police and fire buildings.
- The bill does not make any changes to the amount of TIF revenue currently available to local governments.
- The bill has no fiscal effect on local governments.

### **Detailed Analysis**

The bill expressly permits payments made in lieu of taxes (PILOTs) under tax increment financing (TIF) arrangements to be used for police and fire buildings.

The bill does not alter the total amount of TIF revenue available to local governments. Instead, it explicitly permits these funds to be used for police and fire buildings by defining them as a “public infrastructure improvement,” which is a permitted use in continuing law. In effect, this means that police and fire buildings may receive TIF funding under local public infrastructure improvement programs, which could result in other eligible projects receiving a smaller share of available funds than they would under current law.