Opening Local Government Books to Voters

Interested Party Testimony
Ohio House Technology and Innovation Committee
Ohio House Bill 413

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Chair Claggett, Vice Chair Workman, Ranking Member Mohamed, and members of the Committee, thank you for the opportunity to testify regarding **Ohio House Bill 413**.

My name is Greg R. Lawson, and I am the research fellow at **The Buckeye Institute**, an independent research and educational institution—a think tank—whose mission is to advance free-market public policy in the states.

Ohio's property taxes and complex municipal income tax structure imposed the **8th highest local tax burden** as a percentage of income in the nation in fiscal year 2022—up from **12th in fiscal year 2021**. In addition to costs and inefficiencies created by a byzantine local government system, homeowners and small businesses now routinely face unpredictable property tax spikes spurred by historic inflation, leading some to openly call for **abolishing property taxes** altogether.

This General Assembly has already taken action to address some taxpayer concerns, and House Bill 413 provides another piece of the policy puzzle.

The bill would require every local government entity and taxing authority in Ohio to disclose their revenues and expenditures in a standardized, searchable format accessible to all residents. If enacted, counties, cities, school districts, library boards, pension systems, and more than 6,500 taxing jurisdictions would be required to record and publish detailed information showing how they raise and spend every public dollar in their coffers.

As The Buckeye Institute noted in an op-ed published by the ***Dayton Daily News***, that requirement may sound unreasonably onerous, but it isn't. Local governments and jurisdictions already maintain this information for their own accounting purposes, and they must produce it upon taxpayer request under existing public records laws. House Bill 413 streamlines that process by making local revenues and expenditures immediately accessible online, eliminating the need for residents to file time-consuming public records requests and wait weeks for a response. New artificial intelligence software and plug-in platforms now make this kind of fiscal transparency far more affordable than it once was.

And that fiscal transparency is essential to maintaining honesty, accountability, and public trust in government. When taxpayers can see where their money goes, confidence in public institutions grows, and the misuse of funds becomes far less likely. Accessible, uniform financial reporting empowers citizens to participate more effectively in local decision-making, fostering constructive dialogue and data-driven reform. Without accurate, transparent accounting, taxpayers remain frustrated by rising taxes without visible, corresponding improvements in government services. Opening the local accounting books to the public will strengthen fiscal responsibility and help ensure that every tax dollar collected truly serves the public.

A decade ago, Ohio became a **national model** for fiscal transparency. The Buckeye Institute's **public salary database** inspired the Ohio treasurer to launch **Ohio Checkbook**, a website that gives taxpayers a clear view of state spending. Unfortunately, despite its groundbreaking and continued success, Ohio Checkbook's progress most of the state's local governments, municipalities, and taxing jurisdictions do not actively or consistently participate in the program.

House Bill 413 will help solve that problem by requiring local jurisdictions to divulge their revenues and expenses. As Ohio's debate over ever-rising property taxes reaches a fever pitch, the bill's timing is critical. Whether the effort to abolish property taxes ultimately succeeds or not, House Bill 413 will shed much-needed sunlight on a dark corner of the public fisc and give local taxpayers more control of the local governments they fund.

Thank you for your time and attention. I would be happy to answer any questions that the Committee might have.

About The Buckeye Institute

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