



www.lsc.ohio.gov

OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

S.B. 95*
133rd General Assembly

Bill Analysis

[Click here for S.B. 95's Fiscal Note](#)

Version: As Reported by House Ways & Means

Primary Sponsors: Sens. Peterson and Kunze

Michael Hinel, Attorney

SUMMARY

Megaproject tax incentives

- Authorizes the following tax incentives for operators and certain suppliers of a “megaproject” (i.e., a development project that includes at least \$1 billion in investment or creates at least \$75 million in Ohio payroll, both indexed to inflation):
 - Lengthening the maximum term of the refundable Job Creation Tax Credit (JCTC) from the current 15 years to 30 years.
 - Permitting the assignment of all or a portion of a megaproject supplier’s JCTC to the megaproject’s operator.
 - Excluding from commercial activity tax (CAT) the gross receipts of a megaproject supplier from sales to a megaproject operator.
 - Lengthening the maximum term of local community reinvestment area or enterprise zone property tax exemptions to 30 years.

Income tax

- Sets the rate of a withholding tax paid by certain pass-through entities on a percentage of its nonresident investors’ distributive income equal to the income tax rate on taxable business income, effectively reducing those withholding rates.

* This analysis was prepared before the report of the House Ways & Means Committee appeared in the House Journal. Note that the legislative history may be incomplete.

Sales and use tax

- Exempts from state and local sales and use tax the sale or use of investment bullion and coins.
- Exempts from state and local use tax the following watercraft that are seasonally stored or repaired in Ohio:
 - Watercraft purchased outside the state;
 - Watercraft purchased in Ohio but titled, registered, or used outside the state, even if the jurisdiction of titling or registration does not tax the sale, use, or ownership of the watercraft;
 - Watercraft purchased by a nonresident who paid a portion of Ohio sales tax at the time of purchase.

Property tax

- Authorizes a property tax exemption for certain housing used by individuals diagnosed with mental illness or substance use disorder.
- Authorizes commercial or industrial tenants to file a property valuation complaint if their lease requires them to pay the property taxes charged against the property and the lease or their landlord authorizes them to file the complaint.
- Clarifies the tax years to which a board of revision decision applies.
- Requires the Tax Commissioner’s biennial report on state tax expenditures to include information on property tax exemptions.
- Requires the Tax Expenditure Review Committee to periodically review each property tax exemption.

Tax increment financing

- Specifies that tax increment financing (TIF) service payment obligation agreements between a property owner and a local government are enforceable against subsequent property owners.

TABLE OF CONTENTS

Megaproject tax incentives	3
Qualifying projects and suppliers.....	3
Job Creation Tax Credit	4
Maximum term.....	5
Allocation of supplier’s JCTC.....	5
Commercial activity tax exclusion	5
Property tax exemptions.....	5

Summary of enterprise zone law	6
Summary of community reinvestment area law.....	6
Pass-through entity withholding tax.....	6
Investment bullion and coins sales and use tax exemption	7
Watercraft use tax exemption	8
Property tax complaints.....	10
Tenant complaints.....	10
Applicability of board of revision decisions	10
Property tax exemption reporting.....	11
Tax Expenditure Report.....	11
Tax Expenditure Review Committee	12
Tax increment financing (TIF) service payments	12
TIF background	12
Service payment enforceability.....	12

DETAILED ANALYSIS

Megaproject tax incentives

The bill authorizes several special tax incentives for operators and certain suppliers of a “megaproject,” i.e., a large-scale development that meets certain investment or payroll thresholds. Specifically, the bill (1) increases the maximum number of years, from 15 to 30, over which the operator or supplier may receive a Job Creation Tax Credit (JCTC), (2) authorizes a megaproject supplier’s JCTC to be wholly or partially allocated to the megaproject’s operator, (3) authorizes a megaproject supplier, in calculating its commercial activity tax, to exclude its gross receipts from sales to a megaproject operator, and (4) authorizes local governments to grant a 30-year community reinvestment area or enterprise zone property tax exemption to a megaproject or property owned by a megaproject supplier.

Qualifying projects and suppliers

Before a business may qualify for any of these enhanced incentives, it must either operate a “megaproject” or sell tangible personal property to one. A megaproject is a development project that satisfies all of the following conditions:

1. The operator must compensate the project’s employees at 300% of the federal minimum wage or more. (The federal minimum wage is currently \$7.25 per hour for nonexempt employees, so this income threshold would equal \$21.75 per hour.) This wage threshold is calculated exclusive of employee benefits and must be met at the time the project is approved for a JCTC (see below).

2. The operator must either make at least \$1 billion in fixed-asset investments in the project or create at the project at least \$75 million in annual Ohio employee payroll (i.e., payroll subject to Ohio income tax).
3. If the project qualifies on the basis of Ohio employee payroll, the operator must maintain at least \$75 million in annual payroll at the project throughout the term of the JCTC (see below).
4. The project requires “unique sites, extremely robust utility service, and a technically skilled workforce.”¹

In addition to the megaproject’s operator, certain suppliers of a megaproject are eligible for the bill’s incentives (referred to in this analysis as a “qualifying megaproject supplier”). Specifically, any business that sells tangible personal property may qualify for the incentives if it satisfies both of the following requirements:

1. The business makes at least \$100 million in fixed-asset investments in Ohio;
2. The business creates at least \$10 million in annual Ohio employee payroll and maintains that level of payroll throughout the term of the JCTC (see below).²

Beginning in 2025, and every fifth following year, the Tax Commissioner is required to index for inflation the fixed-asset investment thresholds and the Ohio employee payroll thresholds required for a project or supplier to qualify as a megaproject and megaproject supplier, respectively. Each new threshold amount is calculated by multiplying the current threshold by the percentage increase, if any, in the gross domestic product (GDP) over the preceding five years and adding that result to the current threshold. The Commissioner must certify the new threshold amounts to the Director of Development Services and the Ohio Tax Credit Authority (OTCA), which administer the megaproject incentives.³

Job Creation Tax Credit

A megaproject operator or qualifying megaproject supplier must be approved by the OTCA to receive a JCTC before the operator or supplier may qualify for the bill’s other incentives. A JCTC is a refundable tax credit that may be taken against the state’s income tax, commercial activity tax, or financial institutions tax. The credit equals a percentage of additional annual Ohio employee payroll that a business generates at an Ohio-based project above a baseline amount of payroll generated at the site in the 12 months before the site was approved for the credit. Currently, the credit may be awarded for up to 15 years.

To obtain a JCTC, a business is required to apply to and enter into an agreement with OTCA, a five-member board that includes the Director of Development Services. The agreement sets out specific terms and conditions a project is required to meet as a condition of receiving

¹ R.C. 122.17(A)(10) and (11).

² R.C. 122.17(A)(12).

³ R.C. 122.17(U).

the credit. The Director annually evaluates a project's compliance with the agreement and, if compliant, issues a certificate with the credit amount the business may claim for the year (referred to in this analysis as an "annual compliance certificate").

Maximum term

The bill increases the maximum number of years that a JCTC may be awarded from 15 to 30 years for a business that is a megaproject operator or qualifying megaproject supplier.⁴ As a condition of continuing to receive annual compliance certificates during the term of the JCTC, the bill specifically requires the operator or supplier to continue to meet the megaproject qualifications, described above.⁵ If those qualifications are not met, the Director of Development Services is required to notify the Tax Commissioner, presumably to assist the Commissioner in determining whether a megaproject supplier is eligible for the bill's commercial activity tax exclusion (see below).⁶ As with other noncompliant JCTC projects, OTCA may reduce the term or amount of a noncompliant megaproject operator's or supplier's JCTC or may require the operator or supplier to repay credits already claimed.⁷

Allocation of supplier's JCTC

If a megaproject supplier is awarded a JCTC, the bill authorizes the JCTC agreement to allocate all or a portion of the supplier's credit to the operator of the megaproject to which the supplier sells tangible personal property. The Director of Development Services is required to issue annual compliance certificates to any operator allocated a portion of a supplier's credit in this manner.⁸

Commercial activity tax exclusion

Continuing law imposes the commercial activity tax (CAT) based on a business's taxable gross receipts from sales in Ohio. CAT is remitted on an annual or quarterly basis (referred to as a "tax period") depending on the amount of taxable gross receipts. The bill authorizes a qualifying megaproject supplier to exclude, in calculating the supplier's taxable gross receipts, any gross receipts from the sale of tangible personal property to a megaproject operator.⁹ Before claiming the exclusion, the supplier must have been awarded a JCTC.

Property tax exemptions

The bill authorizes counties and municipal corporations to grant up to a 30-year enterprise zone (EZ) or community reinvestment area (CRA) property tax exemption to the site of a megaproject or a site owned and operated by a qualifying megaproject supplier (referred

⁴ R.C. 122.17(D)(2)(c).

⁵ R.C. 122.17(D)(11).

⁶ R.C. 122.17(T).

⁷ R.C. 122.17(E) and (K).

⁸ R.C. 122.17(D)(7) and (10).

⁹ R.C. 5751.01(F)(2)(mm).

to as a “qualifying site”), provided the megaproject operator or supplier, respectively, has been awarded a JCTC.¹⁰ Under current law, EZ and CRA exemptions are generally limited to no more than a 15-year term. If either exemption is granted to a qualifying site, the property owner is required to annually certify to the county or municipal corporation that the megaproject operator or supplier holds a JCTC annual compliance certificate. If the operator or supplier does not hold such a certificate, the county or municipal corporation may terminate the exemption beginning with the tax year in which the termination decision is made.¹¹ The bill’s property tax exemptions would be subject to the approval of the school board of the affected school district if and to the extent such approval is required for other EZ or CRA projects, as described in the summaries of those exemption statutes, below.

Summary of enterprise zone law

Under continuing law, counties and municipal corporations may designate areas within the county or municipal corporation as “enterprise zones.” After the EZ designation is approved by the Director of Development Services, the county or municipal corporation may then enter into enterprise zone agreements with businesses for the purpose of fostering economic development in the zone. Under an enterprise zone agreement, the business agrees to establish or expand within the enterprise zone or to relocate its operations to the zone in exchange for tax exemptions for the development’s increased property value and other incentives. In general, a school board of the district in which an EZ is located is required to approve any exemption of more than 75% of the property’s increased value or an exemption for a period of more than ten years.

Summary of community reinvestment area law

Ohio’s CRA law authorizes counties and municipal corporations to designate certain areas as “community reinvestment areas” to encourage new construction or the remodeling of existing structures. Similar to an EZ, after a CRA is approved by the Director of Development Services, the county or municipal corporation may enter into an agreement with a business exempting the increased value of new construction or remodeling of a commercial or industrial structure in the CRA in exchange for the creation or retention of jobs at the structure. (Unlike an EZ, residential construction and remodeling may also qualify for a CRA exemption, but no agreement is required for residential exemptions.) Before commercial or industrial property may receive a CRA exemption, the exemption must be approved by the school board of the district in which the property is located, unless the exemption is for less than 50% of the property’s increased value.

Pass-through entity withholding tax

Under continuing law, the Ohio income tax applies to income received by an owner or investor in a pass-through entity (PTE) from the PTE’s business activities in the state. (Pass-

¹⁰ R.C. 3735.67(D)(2), 5709.61, 5709.62(C)(4), 5709.63(B)(3), and 5709.632(C).

¹¹ R.C. 3735.671(C)(11) and 5709.631(B)(13).

through entities include S corporations, partnerships, and limited liability companies treated for federal income tax purposes like partnerships.) Under continuing law, in order to ensure collection of the tax from nonresident individuals and entities – which, aside from their ownership of the PTE, would not be required to file an individual tax return – a PTE is required to withhold the income tax due from its nonresident investors. This “withholding tax” is imposed directly on the PTE, even though the underlying tax liability belongs to the investors.

The bill sets the rates at which PTEs remit taxes on nonresident investor income equal to the 3% income tax rate that applies to taxable business income, effectively reducing the PTE withholding rates from 5% to 3% for individual investors¹² and from 8.5% to 3% for nonindividual investors.¹³ The bill does not change an existing alternative means for a PTE to report and pay income taxes owed by its noncorporate investors: a PTE may file a composite return (Form 4708) covering its investors and pay tax for them at the highest of the graduated tax rates for nonbusiness income (4.797% currently).¹⁴

The rate changes apply to a PTE’s taxable years beginning on or after January 1, 2023.¹⁵

Investment bullion and coins sales and use tax exemption

The bill reinstates the sales and use tax exemption for the sale of investment metal bullion and coins. The exemption was recently repealed in H.B. 166 of the 133rd General Assembly the biennial budget bill.

Investment metal bullion is gold, silver, platinum, or palladium bullion in excess of the minimum fineness required by a contract market for delivery in satisfaction of a commodity futures contract. (The definition is derived from federal law governing whether the purchase of something by an individual retirement account is a “collectible,” and therefore considered a distribution from the IRA; bullion satisfying the federal law definition is not considered a collectible.) An investment coin is any coin composed primarily of gold, silver, platinum, or palladium.¹⁶

The reinstated exemption applies to the sale or use of investment bullion and coins beginning on or after the first day of the first month that begins after the provision’s effective date.¹⁷

¹² R.C. 5747.41.

¹³ R.C. 5733.41.

¹⁴ R.C. 5747.08(D), not in the bill.

¹⁵ Section 3.

¹⁶ R.C. 5739.02(B)(57).

¹⁷ Section 3.

Watercraft use tax exemption

The bill exempts certain watercraft from state and local use taxes. In general, use tax is imposed on items purchased outside Ohio and used or stored in the state if no Ohio sales tax was paid. The use tax is assessed at the same state and local (i.e., county and transit authority) rates as the corresponding sales tax and applies to most purchases of tangible personal property, including watercraft.

Under the bill, a watercraft purchased outside the state or, in some cases, in the state is specifically exempted from use tax if all of the following apply:

- The watercraft is in Ohio only for storage or maintenance (e.g., cleaning, repairing, or installing equipment, fixtures, or technology);
- The watercraft is not used or stored in Ohio from May through September of any year;
- The watercraft does not have to be registered in Ohio (e.g., the watercraft is registered in another state and used in Ohio for fewer than 60 days);
- The owner paid one of the following:
 - Sales or use taxes in another jurisdiction (i.e., another state, a political subdivision of another state, or the District of Columbia) on the watercraft, or would have paid that tax if that jurisdiction taxed the sale, use, or ownership of the watercraft;
 - Any Ohio sales taxes imposed on the watercraft at the time of purchase, as authorized under and subject to the conditions of continuing law and calculated on the basis of a sales or use tax credit offered by another state.¹⁸ Continuing law permits a nonresident who purchases a watercraft in Ohio and who satisfies certain criteria, including registering or titling the watercraft in another jurisdiction that levies tax on the sale, use, or ownership of the watercraft at a lower rate, to pay sales tax in Ohio at that lower rate, provided that the other state offers a credit for sales taxes charged by Ohio. Under current law, if that owner brings the watercraft back to this state for storage or maintenance, then the watercraft becomes subject to full Ohio's use tax rate above that already-remitted lower rate.¹⁹

Under continuing law, a watercraft on which sales or use tax has been paid to another jurisdiction is taxable in Ohio only to the extent that Ohio's use tax rate exceeds the rate paid to the other jurisdiction or, if the watercraft was purchased by a nonresident who paid Ohio sales tax at the lower rate levied in the jurisdiction of titling or registration, the lower rate paid to Ohio, as described above.²⁰ Tangible personal property "halted temporarily" in Ohio is subject

¹⁸ R.C. 5741.02(C)(11).

¹⁹ R.C. 1547.53(B), 1547.531(B), and 5739.027, not in the bill.

²⁰ R.C. 5741.02(C)(5).

to use tax, unless the use is specifically exempted by law.²¹ There is a limited exemption for a nonresident's transient use of property in the state.²²

The bill specifies that the use tax exemption does not apply to watercraft storage, repair, or installation services themselves, which are subject to sales and use tax under continuing law.²³

The use tax exemption applies to all such watercraft beginning on the first day of the first month that begins on or after the provision's effective date.²⁴

Property tax exemption for supportive housing

The bill authorizes a property tax exemption for housing used by individuals diagnosed with mental illness or substance use disorder and their families. To qualify:

1. The owner of the property must be a tax-exempt 501(c)(3) organization, or a pass-through entity whose controlling member either is a 501(c)(3) organization or is owned by one or more 501(c)(3) organizations, for which providing such housing is a primary purpose.
2. At least one of those 501(c)(3) organizations must receive some of its funding from the Department of Mental Health and Addiction Services; a county board of alcohol, drug addiction, and mental health services; or a local continuum of care—a regional or local planning body that coordinates housing and services funding for homeless families and qualifies for federal funding from the U.S. Department of Housing and Urban Development.

In addition, the property owner must either (a) use the property to provide such housing, (b) lease the property to individuals with mental illness or substance use disorder and make supportive service available to such individuals, or (c) lease the property to a charitable institution that uses the property for charitable purposes.²⁵

Under continuing law, property owned by a charitable organization and used exclusively for charitable purposes is exempt from taxation. Courts have generally not favored extending the charitable use exemption to residential properties. In fact, in May 2020, the Board of Tax Appeals (BTA) reversed an exemption for a property that would meet the bill's requirements.

²¹ *Beatrice Foods Co. v. Lindley*, 70 Ohio St.2d 29, 33 (1982) (stating that use tax levied on tangible personal property brought permanently to or halted temporarily in the state does not violate the Commerce Clause of Article I, Section 8 of the U.S. Constitution).

²² R.C. 5741.02(C)(4).

²³ R.C. 5741.02(C)(11)(c); R.C. 5739.01(B)(3)(a) and (b), (B)(7), and (B)(9), not in the bill.

²⁴ Section 3.

²⁵ R.C. 5709.121(F).

The BTA found that, based on Supreme Court precedent, the use of the property primarily for private residential purposes could not be considered a charitable use.²⁶

Based on this precedent, nonprofit residential properties must generally be specifically exempted in the Revised Code. Indeed, in 2018, the legislature authorized an exemption similar to that allowed in the bill for nonprofit housing for individuals with developmental disabilities.²⁷

The bill's changes apply to tax year 2020 and thereafter, as well as to exemption applications or appeals pending on the provision's effective date.²⁸

Property tax complaints

The bill makes two modifications to the manner by which a complaint may be filed and resolved against a property's assessed tax valuation or classification with a county board of revision – a quasi-judicial body comprised of the county treasurer, the county auditor, and a county commissioner and established to hear property tax complaints and revise tax assessments. First, the bill makes certain commercial and industrial tenants eligible to file complaints. Second, the bill clarifies the tax years to which a board of revision decision applies.

Tenant complaints

Property tax complaints may be initiated, under continuing law, by property owners, an owner's spouse, certain agents of the owner or spouse, a county treasurer or prosecuting attorney, the mayor of a municipal corporation, a school board, or the legislative authority of a county, township, or municipal corporation. In addition, a property owner, their spouse or agents, or, in some cases, a school district may file a counterclaim in response to a complaint initiated by another party.

The bill extends the authority to file a complaint or counterclaim to tenants of commercial or industrial property if the tenant is required under the lease agreement to pay the entire amount of taxes charged against the property and if the landlord, either through the lease or otherwise, authorizes the tenant to file the complaint or counterclaim. This authority also extends to officers, employees, or certain other agents of the tenant.²⁹

These parties may file complaints or counterclaims beginning for tax year 2021.³⁰

Applicability of board of revision decisions

Under continuing law, if a complaint is not resolved in the same tax year for which it is filed, it is continued into the ensuing tax year until it is decided, and the valuation set by the decision relates back to that prior year and carries forward to ensuing tax years until the

²⁶ *Columbus City Schools Dis. Bd. of Edn. v. McClain, et al.* (May 28, 2020), BTA No. 2018-649.

²⁷ R.C. 5709.121(E).

²⁸ Section 3.

²⁹ R.C. 5715.19(A) and (B).

³⁰ Section 3.

decision is rendered or any appeal of that decision is resolved. Courts have also held that an adjustment carries forward to any tax year in the same interim period in which the complaint is filed. However, any carryforward ends at the beginning of the next interim period following a countywide reappraisal or update.³¹

The bill codifies this interpretation of existing law to clarify that any change in valuation set by a board of revision pursuant to a complaint applies to the tax year for which the complaint is filed and any tax year remaining in the same interim period.³²

Property tax exemption reporting

The bill expands the scope of an existing report – the Tax Expenditure Report – and an existing committee – the Tax Expenditure Review Committee – to include the evaluation of property tax exemptions.

Under current law, both the Report and Committee deal with “tax expenditures,” which are tax exemptions, credits, deductions, or other provisions that reduce the revenue that would otherwise be collected from a tax levied by the state. Since property taxes are levied by local governments – not the state – they are currently not considered “tax expenditures” for the purposes of either the Report or the Committee.

The bill defines a property tax exemption as any provision that either exempts, or authorizes a local government to exempt, all or part of the value of otherwise taxable real property from property tax, but includes only those exemptions reported on forms prescribed by the Tax Commissioner. Some examples of such exemptions include the homestead exemption; a 10% tax rollback for nonbusiness property; exemptions for schools, nature preserves, and property used for charitable purposes; and partial tax increment financing exemptions, community reinvestment area exemptions, and enterprise zone exemptions.

Tax Expenditure Report

Continuing law requires the Tax Commissioner to produce a report on tax expenditures that is submitted with the Governor’s biennial budget. This Tax Expenditure Report must include a description of each tax expenditure, as well as a detailed estimate of the loss to the General Revenue Fund (GRF) for the current and previous biennium resulting from the tax expenditure.

The bill requires this report to also include a description of each property tax exemption authorized in the Revised Code, classified by the Commissioner into one of the following exemption categories: (1) charitable and public worship, (2) public and educational, (3) local economic development, or (4) other exemptions. The report must also include the aggregate true (market) value of property exempted in the state during the preceding year as a result of the exemption, and the amount of revenue paid from the GRF to reimburse subdivisions in

³¹ E.g., *Cannata v. Cuyahoga County Bd. of Revision*, 147 Ohio St.3d 129, 135 (2016).

³² R.C. 5715.19(D).

relation to the exemption. (Currently, the state reimburses local governments for the revenue lost due to the homestead exemption and for certain taxes subject to the 2.5% and 10% rollbacks, resulting in a debit to the GRF.)³³

Tax Expenditure Review Committee

Continuing law also provides for a permanent joint legislative committee, consisting of six legislators and the Tax Commissioner, that is required to periodically review all existing tax expenditures. This Tax Expenditure Review Committee was created in 2017, and is required to complete a biennial report that includes recommendations to the General Assembly as to the continuation, modification, or repeal of the state's tax expenditures.

The bill requires that the Committee also review each kind of existing property tax exemption. As with existing tax expenditures, the Committee would need to review each kind of exemption at least once every eight years. The Committee may require county auditors and treasurers to supply any information necessary for its review.

In addition, under continuing law, each bill that proposes to enact or modify a tax expenditure should include a statement of the sponsor's intent. The bill applies this provision to any bill proposing to enact or modify a property tax exemption as well.³⁴

Tax increment financing (TIF) service payments

TIF background

Continuing law allows municipalities, townships, and counties to create a tax increment financing (TIF) arrangement to finance public infrastructure improvements. Through a TIF, the subdivision grants a real property tax exemption with respect to the incremental increase in the assessed value of designated parcels that are part of a development project. The owners of the parcels make payments in lieu of taxes to the subdivision equal to the amount of taxes that would otherwise have been paid with respect to the exempted improvements ("service payments"). TIFs thereby create a flow of revenue back to the subdivision that created the TIF, which generally uses those service payments to pay the public infrastructure costs necessitated by the development project.

Service payment enforceability

Continuing law provides that service payments are to be considered property taxes for all purposes, including for lien priority and collection, but does not specifically provide that the payments are a covenant running with the land. Statutorily prescribed TIF service payment obligations are generally subordinate to other real property tax exemptions.³⁵ In other words, if the property is exempted for any non-TIF reason (charitable use, for example), that exemption generally extinguishes the service payment obligation. In practice, however, some property

³³ R.C. 107.03 and 5703.48.

³⁴ R.C. 5703.95.

³⁵ R.C. 5709.911, not in the bill.

owners contract with local governments to guarantee future TIF service payment obligations against subsequent property tax exemptions.

The bill specifies that TIF service payment obligations arising from an agreement between the property owner and a local government guaranteeing future TIF service payment obligations against subsequent property tax exemptions are enforceable against subsequent property owners. Once a subdivision records a TIF service payment agreement with the county recorder, the covenant is fully binding against the property owner and any person subsequently acquiring an interest in the land. If a service payment is not paid, the subdivision can place a lien on the property and collect the payment in the same manner as other delinquent taxes (e.g., through foreclosure).³⁶

This change applies to any proceedings commenced after, or pending on, the provision's effective date and any instruments recorded on, before, or after that date.³⁷

HISTORY

Action	Date
Introduced	03-07-19
Reported, S. Ways & Means	05-23-19
Passed Senate (32-0)	06-12-19
Reported, H. Ways & Means	---

S0095-RH-133/ec

³⁶ R.C. 5709.91.

³⁷ Section 4.