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Substitute Bill Comparative Synopsis

Sub. S.B. 98

135th General Assembly

House State and Local Government

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This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

Previous Version (As Passed by the Senate)	Latest Version (I_135_2665-3)
Property tax exemption: convention center or arena	
No provision.	Expands a property tax exemption for a convention center or arena owned by the largest city in a county within a certain population range, seemingly limited to Mason in Warren County, by applying it to a convention center or arena acquired by the city. The current exemption applies only to a convention center or arena constructed (rather than acquired) by such a city. <i>(R.C. 5709.084; Section 3.)</i>
Property tax exemption: religious institutions	
No provision.	Expands a property tax exemption available to political subdivisions and charitable and educational institutions that use or lease property for charitable, educational, or other public purposes. Currently, the exemption applies if a subdivision or charitable or educational institution leases the property to another institution for use for a charitable, educational, or public purpose. Under the amendment, the exemption would also apply if the owner or lessee is a religious institution or if the owner or lessee uses the

Previous Version (As Passed by the Senate)	Latest Version (I_135_2665-3)
	property for public worship. (<i>R.C. 5709.121; Section 4.</i>)
Property tax abatement: county property	
No provision.	Permits a county to apply, within 12 months of the provision's 90-day effective date, for an abatement of delinquent property taxes on property owned by the county without regard to the regular payment limitations imposed by current law, i.e., a restriction that an abatement is not permitted for delinquent taxes accrued by previous owners or if more than three years of delinquent taxes have accrued (<i>Section 7</i>).
Property tax abatement: certain metro park property	
No provision.	Permits a metropolitan park district to apply, within 12 months of the provision's 90-day effective date, for a property tax abatement of delinquent taxes on certain property owned by the district without regard to the regular payment limitations imposed by current law, i.e., a restriction that an abatement is not permitted for delinquent taxes accrued by previous owners (<i>Section 5</i>).
Property tax abatement: certain municipal and CIC property	
No provision.	Permits a municipality or community improvement corporation (CIC) to apply, within 12 months of the bill's 90-day effective date, for a property tax exemption and abatement of delinquent taxes on certain property owned by the municipality or CIC without regard to the regular time and payment limitations imposed by current law, i.e., a restriction that abatements may not generally be sought for more than three years of delinquent taxes and that abatements are unavailable for delinquent taxes accrued by previous owners (<i>Section 6</i>).

Firearms/firearms training for fire investigators

No provision.

Provides for fire investigator firearms training, certification of firearms qualification and requalification, authorization to carry firearms on duty, protection from civil and criminal liability, and authorization to carry a concealed handgun.

Requires the Attorney General to adopt rules governing the training of fire investigators to qualify them to carry firearms while on duty.

(R.C. 109.71, 109.73, 109.7481, 109.75, 109.774, 109.79, 109.801, and 2923.126.)

Acting or assigned county or municipal judge reimbursement

No provision.

Creates a one-year deadline for counties to submit reimbursement requests to the state for the per diem compensation paid to acting/assigned county or municipal court judges *(R.C. 1901.123 and 1907.143)*.

Common Pleas clerk of court may conduct certain motor vehicle inspections

No provision.

Adds a clerk of a court of common pleas ("clerk") to the list of entities that, under certain circumstances, are authorized to conduct a physical inspection of a motor vehicle, off-highway motorcycle, or all-purpose vehicle when the owner applies for an Ohio certificate of title.

Authorizes the clerk to collect a \$5 service fee for the physical inspection.

(R.C. 4505.061, 4519.56, and 4519.69; R.C. 4503.038, not in the bill.)

Numbering of state ballot issues

No provision.

Specifies that, beginning with the general election on November 5, 2024, a state issue appearing at the top of the ballot must be designated as Issue 1 and all state issues placed below that must be consecutively numbered.

Specifies that, for elections occurring after November 5, 2024, a state issue appearing at the top of the ballot must be designated by the next number after the number of the last state issue,

instead of starting over at Issue 1.

Requires, once state Issue 500 appears on the ballot, that the next state issue be designated as Issue 1.

(R.C. 3505.06.)

Recreational vehicle park and camp operation licenses re: equestrian event facilities

No provision.

Exempts an equestrian event facility from recreational vehicle park and camp operation license requirements if the facility does both of the following:

- Holds at least one annual event sanctioned by the International Professional Rodeo Association or the American Professional Rodeo Association during an equestrian event;
- Provides parking for recreational vehicles, dependent recreational vehicles, and portable camping units that belong to participants in that event.

States that the exemption applies to participant-only areas during the time of preparation for and operation of the event.

(R.C. 3729.05.)