



# Ohio Legislative Service Commission

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## Synopsis of Senate Committee Amendments\*

Mackenzie Damon

### **Am. Sub. H.B. 233** 131st General Assembly (S. Ways & Mean)

Specifically extends the charitable use property tax exemption to children's, science, history, or natural history museums that are open to the public and that belong to a public or charitable organization.

Allows such a museum to continue to receive a property tax exemption if the museum is conveyed to a nonpublic, noncharitable organization, so long as the property is certified as a "certified historic structure," is being renovated as part of a historic preservation tax credit program, and continues to at least partially be used as a qualifying museum.

Exempts property used for a charitable, educational, or public purpose from taxation, regardless of its owner, if a public or charitable organization holds a long-term lease to use the property for one of those purposes.

Clarifies the permissible uses of revenue from a recently authorized lodging tax levied to fund the construction of port authority facilities near the Lake Erie shoreline.