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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
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Synopsis of House Amendments

S.B. 19 of the 134th General Assembly

House Ways & Means

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UPDATED VERSION*

Property tax

Expands an existing property tax exemption for fraternal organizations to include the property of such organizations with national governing bodies.

Removes a requirement that community schools file an annual statement with the Tax Commissioner after an initial property tax exemption application is approved as a condition of retaining a property tax exemption.

Requires the Tax Commissioner, in coordination with county auditors, to periodically assess and report on the continued eligibility of real property and manufactured homes that receive one or more homestead tax incentives.

Allows a county auditor to initiate the property valuation adjustment process for destroyed or damaged property.

Requires the Department of Taxation to prescribe a form to be used to request a valuation adjustment.

Modifies the content and format of property tax rate statements required annually to be published in the newspaper or enclosed with each tax bill.

Transit authority membership and taxation

Delays the effective date new territory may be added to certain regional transit authorities (RTAs) after the approval of such inclusion by voters, resulting in the addition of that territory no earlier than 12 months after such approval.

Limits, from 1.5% to 0.3%, the maximum sales and use tax rate that may be levied by such an RTA, unless a higher rate is authorized by each county that is a member of the RTA and

* Includes a House Floor amendment.

each municipality and township with territory included in the RTA, even if not formally RTA members, before the question of the tax is submitted to voters.

Prohibits such an RTA from levying property tax in any year in which it levies and collects sales and use tax.

Applies all such modifications retrospectively, even if voters of such an RTA approve an issue under current law before the bill's 90-day effective date.

Use tax

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.

Specifies that the exemption does not apply to watercraft storage, repair, or installation services.