



Ohio Legislative Service Commission

Synopsis of Senate Committee Amendments*

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Sub. H.B. 80

131st General Assembly
(S. Civil Justice)

Removes a provision that revised the definition of "land devoted exclusively to agricultural use" for purposes of the statutes that govern current agricultural use valuation (CAUV) of real property for real property tax assessment to include land devoted exclusively to agritourism under specified circumstances.

Specifies that, notwithstanding any other provision of law to the contrary, the existence of agritourism on a tract, lot, or parcel of land that otherwise meets the definition of "land devoted exclusively to agricultural use" does not disqualify that tract, lot, or parcel from valuation under the statutes that govern CAUV of real property.

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* This synopsis does not address amendments that may have been adopted on the Senate Floor.