



# Ohio Legislative Service Commission

## Bill Analysis

Sam Benham

### Am. H.B. 409

131st General Assembly  
(As Reported by H. Ways and Means)

**Reps.** Green, Amstutz, Brenner, Grossman, Becker, Boccieri, Hall, M. O'Brien, R. Smith, Stinziano, Leland, Hambley, Rogers

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## BILL SUMMARY

- Exempts from property taxation a retail store operated by a charitable nonprofit housing organization that sells primarily donated household items.

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## CONTENT AND OPERATION

### Nonprofit housing organization retail store exemption

The bill exempts from tax certain property owned and operated by a charitable nonprofit organization that constructs or rehabilitates residences for eventual transfer to low-income families. The exemption applies to a retail store and underlying land owned by such an organization, provided the store sells primarily donated items suitable for residential housing purposes and the proceeds of those sales are used solely for the purposes of that organization.<sup>1</sup>

The exemption begins to apply in tax year 2016 and also applies to any tax year at issue in an exemption proceeding pending on the bill's effective date, i.e., a pending exemption application or exemption challenge pending before the Tax Commissioner or in the Board of Tax Appeals or a state court.<sup>2</sup>

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<sup>1</sup> R.C. 5709.12(E)(2).

<sup>2</sup> Section 3.

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## HISTORY

### ACTION

### DATE

Introduced  
Reported, H. Ways & Means

12-07-15  
04-20-16

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