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HB 1 Tax System Rewrite ([Mathews, A.](#))

To modify the law regarding property taxation and income tax rates.

[Text/Analysis](#)

Committee Hearing in House [Ways & Means](#) (4/25/2023; CONTINUED)

CTAO Position: Monitoring

HB 3 Affordable Housing ([Pavliga, G.](#), [McNally, L.](#))

To formally state the General Assembly's intention to authorize an affordable housing tax credit.

[Text/Analysis](#)

Committee Hearing in House [Economic & Workforce Development](#) (6/13/2023; CONTINUED-SUBSTITUTE)

CTAO Position: Monitoring

HB 4 Economic Boycotts ([Young, T.](#), [King, A.](#))

To declare the General Assembly's intention to enact legislation regarding financial institutions and other businesses that conduct economic boycotts or discriminate against certain companies or customers based on certain factors.

[Text/Analysis](#)

Committee Hearing in House [Financial Institutions](#) (11/14/2023; CONTINUED-SUBSTITUTE)

CTAO Position: Monitoring

HB 33 (Enacted) Operating Budget ([Edwards, J.](#))

To make operating appropriations for the biennium beginning July 1, 2023, and ending June 30, 2025, to levy taxes, and to provide authorization and conditions for the operation of state programs.

[Text/Analysis](#)

Veto Overridden in Senate (1/24/2024; Line item #24, Flavored tobacco pre-emption. Vote: 24-8)

CTAO Position: Monitoring

[HB 57](#) Homestead Exemption ([Hall, T., Demetriou, S.](#))
To index the homestead exemption amounts to inflation.
[Text/Analysis](#)
Committee Hearing in Senate [Ways & Means](#) (9/20/2023)

CTAO Position: Monitoring

[HB 60](#) Homestead Exemptions ([Troy, D.](#))
To increase the amount of and expand the income qualifications for the homestead exemption.
[Text/Analysis](#)
Committee Hearing in House [Ways & Means](#) (4/18/2023; CONTINUED (No testimony))

CTAO Position: Monitoring

[HB 64](#) Eminent Domain ([Kick, D., Creech, R.](#))
To modify the law regarding eminent domain.
[Text/Analysis](#)
Committee Hearing in House [Civil Justice](#) (2/6/2024; CONTINUED-SUBSTITUTE (No testimony)) **CTAO Position: Monitoring**

[HB 85](#) Land Banks ([Patton, T.](#))
To expand the methods by which land banks can acquire delinquent property.
[Text/Analysis](#)
Committee Hearing in House [State & Local Government](#) (5/9/2023; CONTINUED)

CTAO Position: Proponent

[HB 90](#) Disabled Veterans ([Patton, T.](#))
To authorize a total property tax exemption for the homesteads of totally disabled veterans and their surviving spouses.
[Text/Analysis](#)
Committee Hearing in House [Ways & Means](#) (9/12/2023; CONTINUED (No testimony))

CTAO Position: Monitoring

[HB 93](#) Utilities ([Johnson, M., McClain, R.](#))
Regards limitations on recovery and lien imposition by municipalities against property owners of non-owner-occupied properties for unpaid water, sewer, and disposal services rates and charges.
[Text/Analysis](#)
Referred in Senate (1/24/2024; [Local Government](#))

CTAO Position: Monitoring – Bill amended to address CTAO’s concerns

[HB 134](#) Tax Certificate Sales ([Dell'Aquila, R.](#), [Galonski, T.](#))

To require notice to lienholders in tax certificate sales.

[Text/Analysis](#)

Committee Hearing in House [Ways & Means](#) (4/18/2023; CONTINUED)

CTAO Position: Interested Party – Worked closely with bill sponsor, Ohio Bankers League, and Community Bankers Assn re: CTAO concerns.

[HB 153](#) Abandoned Land ([Hillyer, B.](#))

To limit which abandoned land may be subject to certain expedited foreclosure proceedings.

[Text/Analysis](#)

Committee Hearing in House [State & Local Government](#) (10/31/2023; CONTINUED)

CTAO Position: Opposed – Working with Ohio Land Bank Association to address concerns with the bill. Presented opponent testimony to an effort to amend HB 153 into another bill.

[HB 187](#) Property Taxes ([Hall, T.](#), [Bird, A.](#))

To make changes to the law governing real property valuation and tax complaints, to temporarily modify the computation of the homestead exemption, to abate property taxes on certain municipal and community improvement corporation property, to make an appropriation, and to declare an emergency.

[Text/Analysis](#)

Passed in Senate [Ways & Means](#) (12/6/2023; 31-0; Emergency: 29-2 (Antani, Ingram) (Earlier: REPORTED-SUBSTITUTE))

CTAO Position: Monitoring

[HB 211](#) Public Meetings ([Gross, J.](#))

To name this act the Free to Speak Act and to require a public body to permit members of the public to comment or testify about matters of public concern before the public body at its public meeting.

[Text/Analysis](#)

Referred in House (6/20/2023; [State & Local Government](#))

CTAO Position: Monitoring

[HB 212](#) Real Property ([King, A.](#), [Klopfenstein, R.](#))

To prohibit foreign adversaries and certain businesses from owning real property in Ohio and to name this act the Ohio Property Protection Act.

[Text/Analysis](#)

Committee Hearing in House [Civil Justice](#) (4/23/2024; CONTINUED (See separate story))

CTAO Position: Monitoring

[HB 215](#) County Engineers ([Johnson, M.](#))

To modify the qualifications of county engineers in certain counties.

[Text/Analysis](#)

Referred in House (6/26/2023; [State & Local Government](#))

CTAO Position: Monitoring

[HB 254](#) Homestead Property Tax ([Richardson, T.](#), [Holmes, A.](#))

To expand and enhance the homestead property tax exemption for disabled veterans.

[Text/Analysis](#)

Committee Hearing in House [Ways & Means](#) (12/5/2023; CONTINUED (No testimony))

CTAO Position: Monitoring

[HB 257](#) Virtual Meetings ([Hoops, J.](#), [Claggett, T.](#))

To authorize certain public bodies to meet virtually.

[Text/Analysis](#)

Committee Hearing in Senate [Government Oversight](#) (2/28/2024; CONTINUED) **CTAO**

Position: Monitoring

[HB 263](#) Property Taxes ([Isaacsohn, D.](#), [Hall, T.](#))

To authorize a property tax freeze for certain owner-occupied homes.

[Text/Analysis](#)

Committee Hearing in House [Ways & Means](#) (2/6/2024; CONTINUED-SUBSTITUTE (No testimony))

CTAO Position: Monitoring

[HB 274](#) Property Tax Exemptions ([Mathews, A.](#), [Dell'Aquila, R.](#))

To authorize an enhanced property tax homestead exemption for certain long-term homeowners.

[Text/Analysis](#)

Committee Hearing in House [Ways & Means](#) (12/12/2023; CONTINUED (No testimony))

CTAO Position: Monitoring

[HB 344](#) Property Tax Levies ([Mathews, A.](#), [Hall, T.](#))

To eliminate the authority to levy replacement property tax levies and to modify the law governing certain property tax complaints.

[Text/Analysis](#)

Committee Hearing in House [Ways & Means](#) (4/30/2024; REPORTED-SUBSTITUTE (See separate story))

CTAO Position: Monitoring

[HB 375](#) Land Bank Law ([Demetriou, S.](#), [Patton, T.](#))

To make changes to the law relating to tax foreclosures and county land reutilization corporations.

[Text/Analysis](#)

Committee Hearing in House [Economic & Workforce Development](#) (4/30/2024; CONTINUED (See separate story))

CTAO Position: Monitoring

[HB 390](#) Property Foreclosure Sales ([Brown, R.](#), [Swearingen, D.](#))

To revise the law relating to the notice of excess funds in real property foreclosure sales.

[Text/Analysis](#)

Committee Hearing in House [Civil Justice](#) (5/7/2024; REPORTED)

CTAO Position: Monitoring – Became interested in this bill as it was being considered as a vehicle to insert HB 153 into.

[HB 402](#) Property Taxes ([Schmidt, J.](#))

To authorize a property tax reduction in 2023 for properties with increased tax liability relative to 2022.

[Text/Analysis](#)

Referred in House (4/2/2024; [Ways & Means](#))

CTAO Position: Monitoring

[HB 430](#) County Engineers ([Klopfenstein, R.](#), [Rogers, E.](#))

Regards county engineers.

[Text/Analysis](#)

Committee Hearing in House [Government Oversight](#) (5/7/2024; REPORTED)

CTAO Position: Monitoring

[HB 496](#) Property Taxation ([Hoops, J.](#))

To revise the law governing property taxes and county auditors.

[Text/Analysis](#)

Committee Hearing in House [Ways & Means](#) (5/7/2024; CONTINUED)

CTAO Position: Monitoring – This is the County Auditor’s Assn clean-up bill. We’re told the bill amends current state law to conform with what is currently be practiced by Auditor’s offices. Legislative Committee currently reviewing.

[HB 519](#) Clean Ohio Fund ([Hall, T.](#), [Sweeney, B.](#))

To restore the Clean Ohio Fund to be administered by the Department of Development and the Clean Ohio Council.

[Text/Analysis](#)

Introduced in House (5/8/2024)

CTAO Position: Legislative Committee reviewing this newly introduced bill

[SB 2](#) Property Tax ([Schuring, K.](#))

To authorize certain subdivisions to designate areas within which certain residential property is wholly or partially exempted from property taxation.

[Text/Analysis](#)

Re-referred in Senate (5/10/2023; [Ways & Means](#))

CTAO Position: Monitoring

[SB 3](#) Community Revitalization ([Schuring, K.](#))

To create the Ohio Community Revitalization Program, authorizing nonrefundable income tax credits for undertaking community projects.

[Text/Analysis](#)

Referred in Senate (1/17/2023; [Ways & Means](#))

CTAO Position: Monitoring

[SB 6](#) Governance Policies ([Schuring, K.](#))

Regards environmental, social, and corporate governance policies with respect to the state retirement systems, Bureau of Workers' Compensation, and state institutions of higher education.

[Text/Analysis](#)

Referred in House (5/23/2023; [Financial Institutions](#))

CTAO Position: Monitoring

[SB 17](#) (Enacted) School Curriculum ([Wilson, S.](#))

To incorporate free market capitalism content into the high school financial literacy and entrepreneurship standards and model curriculum and with regard to financial literacy course credit and license validation.

[Text/Analysis](#)

Signed by the Governor (3/13/2024; Signed: March 13, 2024, Effective: June 10, 2024)

CTAO Position: Monitoring

[SB 25](#) Foreclosures ([Hackett, B.](#))

Relates to real property foreclosures.

[Text/Analysis](#)

Committee Hearing in Senate [Judiciary](#) (1/24/2024; CONTINUED)

CTAO Position: Monitoring – The Legislative Committee is currently reviewing the 8th version of an amendment to address some concerns. CTAO's concerns were addressed in an earlier amendment.

[SB 36](#) Foreclosures ([Blessing, L.](#))

To grant tenants and certain other eligible bidders rights relating to the purchase of residential property sold at foreclosure.

[Text/Analysis](#)

Committee Hearing in Senate [Community Revitalization](#) (3/22/2023; CONTINUED)

CTAO Position: Monitoring

[SB 43](#) (Enacted) Veteran Homestead Exemption ([Brenner, A.](#))

To modify the homestead exemption for the surviving spouse of a disabled veteran.

[Text/Analysis](#)

Signed by the Governor (7/28/2023; Signed: July 28, 2023, Effective: in 90 days)

CTAO Position: Monitoring

[SB 74](#) Treasurer Of State ([Gavarone, T.](#))

Regards the Treasurer of State and the electronic payment of taxes.

[Text/Analysis](#)

Referred in House (6/6/2023; [State & Local Government](#))

CTAO Position: Monitoring

[SB 76](#) Landlords ([Blessing, L.](#), [Antonio, N.](#))

To levy a tax on certain high-volume landlords.

[Text/Analysis](#)

Committee Hearing in Senate [Ways & Means](#) (3/22/2023; CONTINUED (See separate story))

CTAO Position: Monitoring

[SB 91](#) (Enacted) Public Funds ([Schaffer, T.](#))

Regards fraud, waste, and abuse of public funds and to prohibit the expenditure of local tax revenues upon a vote of residents or without an appropriation.

[Text/Analysis](#)

Signed by the Governor (12/28/2023; Signed: December 28, 2023, Effective: March 26, 2024)

CTAO Position: Monitoring

[SB 120](#) Land Banks ([Schuring, K.](#))

To allow a portion of tax increment financing service payments to be designated for use by land banks.

[Text/Analysis](#)

Referred in Senate (5/17/2023; [Ways & Means](#))

CTAO Position: Monitoring

[SB 134](#) Property Tax Exemptions ([Hoagland, F.](#))

To extend the homestead property tax exemption to certain disabled veterans

[Text/Analysis](#)

Committee Hearing in Senate [Ways & Means](#) (9/20/2023; CONTINUED)

CTAO Position: Monitoring

[SB 136](#) Property Tax ([Craig, H.](#))

To reduce property taxes on qualifying owner-occupied homes and to name this act the Property Tax Relief and Local Government Support Act.

[Text/Analysis](#)

Committee Hearing in Senate [Ways & Means](#) (9/20/2023; CONTINUED)

CTAO Position: Monitoring

[SB 153](#) Property Valuations ([Lang, G.](#), [Johnson, T.](#))

To temporarily modify the method for valuing farmland and other real property for tax purposes.

[Text/Analysis](#)

Committee Hearing in Senate [Ways & Means](#) (10/11/2023; CONTINUED (See separate story))

CTAO Position: Monitoring

[SB 186](#) Property Taxation ([Blessing, L.](#), [Ingram, C.](#))

To require payment of property taxes and assessments when a lot is split or transferred and to generally prohibit tax-delinquent property owners from purchasing tax-foreclosed property.

[Text/Analysis](#)

Committee Hearing in Senate [Ways & Means](#) (5/7/2024; CONTINUED (No testimony))

CTAO Position: Proponent – This CTAO Priority Bill has had 4 hearings before Senate committee with no opponent testimony. We have been working with Chair Blessing to address a few members concerns. Chair Blessing plans to vote the bill out at an upcoming committee meeting.

[SB 192](#) Residential Real Property ([Brenner, A.](#))

To expand the scope of activities for which a real estate broker's license is required and to require wholesalers to make certain disclosures in transactions involving residential real property.

[Text/Analysis](#)

Committee Hearing in Senate [Government Oversight](#) (2/28/2024; CONTINUED)

CTAO Position: Proponent