# GONGWER

#### SINCE 1906

# OHIO'S HOME FOR POLICY & POLITICS

#### **Tracking Status Report** Kevin Futryk

Tracking group: CTAO

HB 1 Tax System Rewrite (<u>Mathews, A.</u>) To modify the law regarding property taxation and income tax rates. <u>Text/Analysis</u> Committee Hearing in House <u>Ways & Means</u> (4/25/2023; CONTINUED)

# **CTAO Position: Monitoring**

**HB 3** Affordable Housing (<u>Pavliga, G., McNally, L.</u>) To formally state the General Assembly's intention to authorize an affordable housing tax credit. <u>Text/Analysis</u> Committee Hearing in House <u>Economic & Workforce Development</u> (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)

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

# **CTAO Position: Monitoring**

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

#### **CTAO Position: Monitoring**

HB 64 Eminent Domain (<u>Kick, D., Creech, R.</u>) To modify the law regarding eminent domain. <u>Text/Analysis</u> Committee Hearing in House <u>Civil Justice</u> (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. <u>Text/Analysis</u> Committee Hearing in House <u>State & Local Government</u> (5/14/2024; CONTINUED)

# **CTAO Position: Proponent**

<u>HB 90</u> Disabled Veterans (<u>Patton, T.</u>)
To authorize a total property tax exemption for the homesteads of totally disabled veterans and their surviving spouses.
<u>Text/Analysis</u>
Committee Hearing in House <u>Ways & Means</u> (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. <u>Text/Analysis</u>

Committee Hearing in Senate Local Government (5/21/2024; CONTINUED)

# CTAO Position: Monitoring – Bill amended to address CTAO's concerns

**HB 134** Tax Certificate Sales (<u>Dell'Aquila, R., Galonski, T.</u>) To require notice to lienholders in tax certificate sales. <u>Text/Analysis</u> Committee Hearing in House <u>Ways & Means</u> (4/18/2023; CONTINUED)

#### **CTAO Position: Interested Party**

<u>HB 153</u> Abandoned Land (<u>Hillyer, B.</u>)
To limit which abandoned land may be subject to certain expedited foreclosure proceedings.
<u>Text/Analysis</u>
Committee Hearing in House <u>State & Local Government</u> (10/31/2023; CONTINUED)

# CTAO Position: Monitoring – Working with OLBA re: their concerns with the 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 <u>Ways & Means</u> (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

Committee Hearing in House <u>State & Local Government</u> (6/25/2024; CONTINUED-AMENDED)

#### **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 <u>Civil Justice</u> (6/4/2024; CONTINUED (See separate story))

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 (<u>Richardson, T., Holmes, A.</u>) To expand and enhance the homestead property tax exemption for disabled veterans. <u>Text/Analysis</u> Committee Hearing in House <u>Ways & Means</u> (12/5/2023; CONTINUED (No testimony))

# **CTAO Position: Monitoring**

HB 257 Virtual Meetings (<u>Hoops, J.</u>) To authorize certain public bodies to meet virtually. <u>Text/Analysis</u> Committee Hearing in Senate <u>Government Oversight</u> (6/26/2024; CONTINUED) **CTAO Position: Monitoring** 

HB 263 Property Taxes (Isaacsohn, D., Hall, T.) To authorize a property tax freeze for certain owner-occupied homes. <u>Text/Analysis</u> Committee Hearing in House <u>Ways & Means</u> (2/6/2024; CONTINUED-SUBSTITUTE (No testimony))

# **CTAO Position: Monitoring**

HB 274 Property Tax Exemptions (<u>Mathews, A., Dell'Aquila, R.</u>) To authorize an enhanced property tax homestead exemption for certain long-term homeowners. <u>Text/Analysis</u> Committee Hearing in House <u>Ways & Means</u> (12/12/2023; CONTINUED (No testimony))

#### **CTAO Position: Monitoring**

HB 315 Townships (Hall, T., Seitz, B.) To make various township law changes and to make an appropriation. Text/Analysis Passed in House (6/26/2024; 93-0)

# **CTAO Position: Monitoring – This bill will be the vehicle for the Auditor of State's amendment re: Cybersecurity**

#### 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 <u>Ways & Means</u> (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 <u>Economic & Workforce Development</u> (6/11/2024; CONTINUED (No testimony))

# **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. <u>Text/Analysis</u> Passed in House (6/26/2024; 90-0)

#### **CTAO Position: Monitoring**

HB 402 Property Taxes (<u>Schmidt, J.</u>) To authorize a property tax reduction in 2023 for properties with increased tax liability relative to 2022. <u>Text/Analysis</u> Referred in House (4/2/2024; Ways & Means)

#### **CTAO Position: Monitoring**

HB 430 County Engineers (<u>Klopfenstein, R., Rogers, E.</u>) Regards county engineers. <u>Text/Analysis</u> Committee Hearing in House <u>Government Oversight</u> (5/7/2024; REPORTED)

#### **CTAO Position: Monitoring**

HB 496 Property Taxation (<u>Hoops, J.</u>) To revise the law governing property taxes and county auditors. <u>Text/Analysis</u> Passed in House (6/26/2024; 93-0)

#### HB 497 County Laws (Stewart, B., Klopfenstein, R.)

To make various changes regarding county law and to amend the version of section 153.39 of the Revised Code that is scheduled to take effect January 1, 2025, to continue the change on and after that date. <u>Text/Analysis</u>

Passed in House (6/26/2024; 87-0)

#### **CTAO Position: Monitoring**

HB 519 Clean Ohio Fund (<u>Hall, T., Sweeney, B.</u>) To restore the Clean Ohio Fund to be administered by the Department of Development and the Clean Ohio Council. <u>Text/Analysis</u> Committee Hearing in House <u>Finance</u> (6/20/2024; CONTINUED (See separate story))

#### **CTAO Position: Monitoring**

<u>SB 2</u> Property Tax (<u>Schuring, K.</u>) To authorize certain subdivisions to designate areas within which certain residential property is wholly or partially exempted from property taxation. <u>Text/Analysis</u> Re-referred in Senate (5/10/2023; <u>Ways & Means</u>)

#### **CTAO Position: Monitoring**

**<u>SB 3</u>** Community Revitalization (<u>Schuring, K.</u>) To create the Ohio Community Revitalization Program, authorizing nonrefundable income tax credits for undertaking community projects. <u>Text/Analysis</u>

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

#### **CTAO Position: Monitoring**

**<u>SB 6</u>** Governance Policies (<u>Schuring, K.</u>)

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

Committee Hearing in House Financial Institutions (6/18/2024; CONTINUED)

**<u>SB 17</u>** (Enacted) School Curriculum (<u>Wilson, S.</u>)

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**

<u>SB 25</u> Foreclosures (<u>Hackett, B.</u>) Relates to real property foreclosures. <u>Text/Analysis</u> Committee Hearing in Senate <u>Judiciary</u> (6/26/2024; CONTINUED-AMENDED (No testimony))

# CTAO Position: Monitoring – CTAO's concerns with the bill addressed in the latest set of amendments adopted

<u>SB 36</u> Foreclosures (<u>Blessing, L.</u>)
To grant tenants and certain other eligible bidders rights relating to the purchase of residential property sold at foreclosure.
<u>Text/Analysis</u>
Committee Hearing in Senate <u>Community Revitalization</u> (3/22/2023; CONTINUED)

#### **CTAO Position: Monitoring**

**<u>SB 43</u>** (Enacted) Veteran Homestead Exemption (<u>Brenner, A.</u>) To modify the homestead exemption for the surviving spouse of a disabled veteran. <u>Text/Analysis</u> Signed by the Governor (7/28/2023; Signed: July 28, 2023, Effective: in 90 days)

# **CTAO Position: Monitoring**

<u>SB 74</u> Treasurer Of State (<u>Gavarone, T.</u>) Regards the Treasurer of State and the electronic payment of taxes. <u>Text/Analysis</u> Referred in House (6/6/2023; <u>State & Local Government</u>)

#### **CTAO Position: Monitoring**

<u>SB 76</u> Landlords (<u>Blessing, L., Antonio, N.</u>)
To levy a tax on certain high-volume landlords.
<u>Text/Analysis</u>
Committee Hearing in Senate <u>Ways & Means</u> (3/22/2023; CONTINUED (See separate story))

#### **<u>SB 91</u>** (Enacted) Public Funds (<u>Schaffer, T.</u>)

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. <u>Text/Analysis</u> Signed by the Governor (12/28/2023; Signed: December 28, 2023, Effective: March 26, 2024)

# **CTAO Position: Monitoring**

<u>SB 120</u> Land Banks (<u>Schuring, K.</u>) To allow a portion of tax increment financing service payments to be designated for use by land banks. <u>Text/Analysis</u> Referred in Senate (5/17/2023; <u>Ways & Means</u>)

#### **CTAO Position: Monitoring**

<u>SB 134</u> Property Tax Exemptions (<u>Hoagland, F.</u>) To extend the homestead property tax exemption to certain disabled veterans <u>Text/Analysis</u> Committee Hearing in Senate <u>Ways & Means</u> (9/20/2023; CONTINUED)

# **CTAO Position: Monitoring**

<u>SB 136</u> Property Tax (<u>Craig, H.</u>) To reduce property taxes on qualifying owner-occupied homes and to name this act the Property Tax Relief and Local Government Support Act. <u>Text/Analysis</u> Committee Hearing in Senate <u>Ways & Means</u> (9/20/2023; CONTINUED)

# **CTAO Position: Monitoring**

<u>SB 153</u> Property Valuations (<u>Lang, G., Johnson, T.</u>) To temporarily modify the method for valuing farmland and other real property for tax purposes. <u>Text/Analysis</u> Committee Hearing in Senate <u>Ways & Means</u> (10/11/2023; CONTINUED (See separate story)) **CTAO Position: Monitoring** 

<u>SB 186</u> Property Taxation (<u>Blessing, L., Ingram, C.</u>) 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. <u>Text/Analysis</u> Referred in House (6/18/2024; Ways & Means)

#### **CTAO Position: Proponent**

#### **<u>SB 192</u>** Residential Real Property (<u>Brenner, A.</u>)

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**

<u>SB 244</u> Property Tax Exemptions (<u>Reynolds, M., Craig, H.</u>)

To authorize local governments to create residential stability zones where homeowners may qualify for a partial property tax exemption.

Text/Analysis

Committee Hearing in Senate Ways & Means (6/25/2024; CONTINUED (See separate story))

#### **CTAO Position: Monitoring**

#### SB 271 Tax Credits (Blessing, L., Craig, H.)

To authorize a refundable income tax credit or rebate for homeowners and renters whose property taxes or a portion of their rent exceed five per cent of their income. <u>Text/Analysis</u>

Committee Hearing in Senate Ways & Means (6/25/2024; CONTINUED (See separate story))

#### **CTAO Position: Proponent**

#### **<u>SB 317</u>** Cryptocurrency (<u>Antani, N.</u>)

To permit payment of state and local taxes and other government fees with cryptocurrency and to address investments in cryptocurrency by state colleges and universities and the state retirement systems.

#### Text/Analysis

Introduced in Senate (9/30/2024)

CTAO Position: Monitoring – CTAO Legislative Committee met and discussed this bill. Although opposed to the concept of accepting cryptocurrency as a source of funds for payment of tax bills, we're not going to publicly oppose because the bill will not go anywhere this General Assembly.