

**STATE AFFAIRS**

**HB 1** Enact Ohio Property Protection Act

[State Website](#) OH

Latest Action: Referred to committee: Public Safety on 01/27/2025

**Description**

To amend sections 319.202, 5301.256, and 5323.02 of the Revised Code to modify the law that prohibits certain governments, businesses, and individuals from acquiring certain real property and to name this act the Ohio Property Protection Act.

**Primary Sponsor(s)**

Angela King (R), Roy Klopfenstein (R)

**Tracking Info**

	Position
CTAO	Support

**HB 18** Enact the Ohio Strategic Cryptocurrency Reserve Act

[State Website](#) OH

Latest Action: Referred to committee: Technology and Innovation on 01/27/2025

**Description**

To amend sections 145.11, 742.11, 3307.15, 3309.15, 3770.06, and 5505.06 and to enact section 135.146 of the Revised Code to address investments in exchange-traded products by the state retirement systems, to permit the Treasurer of State to invest certain interim funds in digital assets, and to name this act the Ohio Strategic Cryptocurrency Reserve Act.

**Primary Sponsor(s)**

Steve Demetriou (R)

**Tracking Info**

	Position
CTAO	Watch

**HB 28** Eliminate the authority to levy replacement property tax levies

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 03/25/2025

### Description

To amend sections 319.301, 319.302, 523.06, 1545.21, 3316.041, 3316.06, 3358.11, 3505.06, 5705.03, 5705.218, 5705.2111, 5705.221, 5705.233, 5705.261, and 5705.412 and to repeal section 5705.192 of the Revised Code to eliminate the authority to levy replacement property tax levies.

### Primary Sponsor(s)

Adam Mathews (R), Thomas Hall (R)

### Tracking Info

	Position
CTAO	Watch

**HB 61** Modify homestead exemption, owner-occupancy tax credit amount

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 02/11/2025

### Description

To amend sections 319.302, 323.152, 323.156, 4503.065, and 4503.068 of the Revised Code to modify the amount of the homestead exemptions and owner-occupancy property tax credit.

### Primary Sponsor(s)

David Thomas (R), Jack Daniels (R)

### Tracking Info

	Position
CTAO	Watch

**HB 86** Enact the Gus Frangos Act

[State Website](#) OH

Latest Action: Referred to committee: Judiciary on 06/03/2025

### Description

To amend sections 319.48, 319.54, 321.261, 321.263, 321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 323.47, 323.65, 323.66, 323.67, 323.68, 323.69, 323.691, 323.70, 323.71, 323.72, 323.73, 323.75, 323.76, 323.77, 323.78, 323.79, 505.86, 715.261, 721.28, 1721.10, 1724.02, 2329.153, 3737.87, 3745.11, 3767.41, 5709.12, 5709.91, 5709.911, 5713.083, 5715.02, 5721.01, 5721.02, 5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 5721.18, 5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 5721.32, 5721.33, 5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 5722.04, 5722.05, 5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 5722.14, 5722.15, 5722.21, 5722.22, 5723.01, 5723.03, 5723.04, 5723.05, 5723.06, 5723.10, 5723.12, 5723.13, 5723.18, and 5739.02; to enact sections 5709.58, 5721.183, 5721.193, and 5723.20; and to repeal sections 323.74, 5721.14, 5721.15, 5721.16, 5722.09, and 5722.13 of the Revised Code to make changes to the law relating to tax foreclosures and county land reutilization corporations, and to name this act the Gus Frangos Act.

### Primary Sponsor(s)

Steve Demetriou (R)

## Tracking Info

### Position

CTAO

Support

**HB 89** Authorize temporary property tax reduction

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 02/11/2025

## Description

To authorize a temporary property tax reduction.

## Primary Sponsor(s)

Jean Schmidt (R)

## Tracking Info

### Position

CTAO

Watch

**HB 92** Regards unpaid water, sewer, and trash charges at rented property

[State Website](#) OH

Latest Action: Referred to committee: Local Government on 03/24/2026

## Description

To amend sections 729.49, 735.29, and 743.04 and to enact sections 743.51, 743.52, 743.53, and 743.54 of the Revised Code regarding unpaid municipal utility services.

## Primary Sponsor(s)

Mark Johnson (R), Riordan McClain (R)

## Tracking Info

### Position

CTAO

Neutral

**HB 96** Make state operating appropriations for FY 2026-27

[State Website](#) OH

Latest Action: Item passed notwithstanding objections of the Governor on 09/30/2025

## Description

To amend sections 3.15, 9.03, 9.07, 9.239, 9.24, 9.27, 9.28, 9.312, 9.331, 9.334, 9.35, 9.67, 9.681, 9.821, 101.30, 101.352, 101.53, 101.63, 101.65, 101.82, 101.83, 101.84, 102.02, 103.05, 103.051, 103.13, 103.65, 106.02, 106.021, 106.023, 106.024, 106.031, 107.03, 107.032, 107.033, 107.12, 109.02, 109.71, 109.73, 109.77, 109.803, 111.15, 111.27, 113.05, 113.13, 113.40, 113.51, 113.53, 113.78, 117.11, 117.38, 117.44, 117.56, 119.03, 119.04, 120.06, 120.08, 121.02, 121.03, 121.085, 121.22, 121.35, 121.36, 121.37, 121.93, 121.931, 121.95, 121.951, 121.953, 122.09, 122.14, 122.175, 122.1710, 122.41, 122.42, 122.47, 122.49, 122.53, 122.571, 122.59, 122.631, 122.632, 122.633, 122.6510, 122.6511, 122.6512, 122.66, 122.67, 122.68, 122.681, 122.69, 122.70, 122.701, 122.702, 122.84, 122.85, 122.86, 123.10, 123.28, 123.281, 124.02, 124.07, 124.135, 124.1310, 124.1312, 124.152, 124.385, 125.01, 125.041, 125.071, 125.11, 125.111, 125.13, 125.183, 125.31, 125.42, 125.58, 125.95, 126.24, 126.42, 126.60, 126.62, 127.12, 127.13, 127.16, 128.021, 128.41, 128.46, 128.54, 131.01, 131.02, 131.35, 131.43, 131.50, 131.51, 133.18, 135.01, 135.03, 135.143, 135.18, 135.35, 135.70, 135.71, 141.04, 145.012, 145.054, 145.055, 145.09, 145.091, 145.99, 148.01, 148.02, 148.04, 148.041, 148.042, 148.05, 148.10, 149.011, 149.10, 149.30, 149.3010, 149.311, 149.38, 149.43, 153.01, 153.07, 153.08, 153.09, 153.12, 153.13, 153.14, 153.501, 153.502, 153.54, 153.59, 153.63, 153.693, 155.33, 155.34, 163.01, 164.01, 164.05, 164.06, 164.08, 164.14, 165.04, 166.01, 166.02, 166.03, 166.08, 166.12, 166.17, 169.01, 169.05, 169.08, 169.13, 173.38, 173.381, 173.391, 173.50, 173.525, 175.16, 175.17, 303.12, 305.021, 305.03, 306.32, 306.322, 306.43, 307.05, 307.673, 307.696, 307.697, 307.86, 307.985, 308.13, 311.14, 317.20, 319.04, 319.202, 319.301, 319.302, 321.03, 323.131, 323.152, 323.153, 323.155, 323.156, 323.158, 323.611, 325.18, 325.25, 340.01, 340.011, 340.02, 340.021, 340.022, 340.03, 340.032, 340.034, 340.036, 340.037, 340.04, 340.041, 340.05, 340.07, 340.08, 340.09, 340.12, 340.13, 340.16, 345.01, 345.03, 345.04, 349.01, 355.04, 501.09, 501.11, 504.14, 505.24, 505.37, 505.48, 505.481, 507.09, 507.12, 511.28, 511.34, 513.18, 519.12, 523.06, 703.331, 703.34, 717.051, 718.01, 718.031, 718.05, 718.12, 718.13, 718.19, 718.85, 718.88, 718.90, 718.91, 731.14, 731.141, 731.29, 733.81, 735.05, 742.043, 742.044, 742.99, 749.31, 755.181, 901.43, 904.02, 904.04, 905.32, 905.57, 907.13, 907.14, 909.01, 909.02, 909.07, 909.08, 909.09, 909.13, 911.02, 913.23, 915.16, 915.24, 921.01, 921.02, 921.06, 921.09, 921.11, 921.12, 921.13, 921.14, 921.16, 921.23, 921.24, 923.42, 923.44, 923.51, 924.01, 924.30, 924.51, 927.53, 928.02, 928.03, 928.04, 935.06, 935.07, 935.09, 935.10, 935.16, 935.17, 935.20, 935.24, 943.04, 943.16, 943.26, 943.99, 956.07, 956.10, 956.13, 956.16, 956.18, 956.21, 956.22, 956.23, 1311.04, 1311.252, 1317.05, 1317.06, 1321.21, 1347.08, 1509.02, 1509.07, 1509.071, 1509.13, 1509.36, 1509.38, 1517.11, 1531.01, 1533.10, 1533.11, 1533.111, 1533.13, 1533.131, 1533.32, 1545.041, 1545.21, 1546.04, 1547.54, 1548.06, 1561.13, 1561.16, 1561.23, 1561.46, 1561.48, 1701.04, 1701.07, 1703.041, 1707.01, 1707.14, 1707.47, 1711.30, 1713.03, 1901.123, 1901.26, 1907.143, 1907.24, 2101.11, 2101.16, 2108.34, 2151.27, 2151.311, 2151.316, 2151.356, 2151.3527, 2151.416, 2151.4115, 2151.421, 2151.423, 2151.424, 2151.45, 2151.451, 2151.452, 2151.453, 2152.26, 2303.12, 2303.201, 2303.26, 2307.66, 2329.66, 2501.16, 2743.03, 2907.15, 2913.401, 2915.01, 2917.211, 2919.171, 2919.19, 2921.13, 2921.36, 2921.41, 2925.14, 2933.32, 2949.12, 2951.041, 2953.32, 2967.14, 2967.18, 2967.26, 2967.271, 2967.28, 2969.13, 2981.02, 3101.08, 3105.171, 3105.63, 3107.01, 3107.012, 3107.031, 3107.033, 3107.034, 3107.062, 3107.063, 3107.064, 3107.065, 3107.38, 3107.391, 3109.14, 3109.171, 3109.172, 3109.173, 3109.178, 3115.201, 3119.01, 3121.441, 3123.89, 3123.90, 3301.01, 3301.02, 3301.03, 3301.06, 3301.071, 3301.074, 3301.079, 3301.0711, 3301.0712, 3301.0714, 3301.0715, 3301.0723, 3301.0727, 3301.136, 3301.17, 3301.541, 3301.57, 3302.03, 3302.034, 3302.20, 3302.42, 3305.05, 3305.053, 3307.044, 3307.05, 3307.06, 3307.07, 3307.073, 3307.074, 3307.10, 3307.11, 3307.27, 3307.99, 3309.073, 3309.074, 3309.47, 3309.99, 3310.033, 3310.41, 3310.51, 3310.52, 3310.58, 3310.64, 3311.053, 3311.50, 3313.27, 3313.413, 3313.46, 3313.489, 3313.5313, 3313.603, 3313.608, 3313.609, 3313.6013, 3313.6022, 3313.6028, 3313.618, 3313.6113, 3313.6114, 3313.64, 3313.753, 3313.90, 3313.975, 3313.98, 3314.011, 3314.013, 3314.015, 3314.016, 3314.017, 3314.02, 3314.021, 3314.03, 3314.034, 3314.038, 3314.05, 3314.07, 3314.08, 3314.19, 3314.191, 3314.261, 3314.29, 3314.35, 3314.351, 3314.36, 3314.361, 3314.381, 3314.382, 3315.18, 3315.181, 3316.031, 3316.041, 3316.043, 3316.06, 3316.08, 3316.16, 3317.01, 3317.011, 3317.012, 3317.014, 3317.016, 3317.017, 3317.018, 3317.019, 3317.0110, 3317.02, 3317.021, 3317.022, 3317.024, 3317.026, 3317.0212, 3317.0213, 3317.0215, 3317.0217, 3317.03, 3317.035, 3317.051, 3317.06, 3317.11, 3317.16, 3317.161, 3317.162, 3317.163, 3317.20, 3317.201, 3317.22, 3317.25, 3318.01, 3318.032, 3318.051, 3318.06, 3318.061, 3318.062, 3318.063, 3318.12, 3318.361, 3318.40, 3318.45, 3318.48, 3319.073, 3319.088, 3319.111, 3319.223, 3319.236, 3319.263, 3319.29, 3319.301, 3319.311, 3319.51, 3320.04, 3321.16, 3321.19, 3321.22, 3323.32, 3325.08, 3325.16, 3325.17, 3326.11, 3326.44, 3326.51, 3327.017, 3327.08, 3327.10, 3328.16, 3328.24, 3332.081, 3333.04, 3333.041, 3333.129, 3333.13, 3333.131, 3333.132, 3333.133, 3333.134, 3333.135, 3333.164, 3333.24, 3333.374, 3334.11, 3335.39, 3339.06, 3344.07, 3345.06, 3345.382, 3345.48, 3345.591, 3345.71, 3345.74, 3345.75, 3352.16, 3354.19, 3358.08, 3358.11, 3364.07, 3365.15, 3375.15, 3375.22, 3375.30, 3375.39, 3375.92, 3379.03, 3379.12, 3381.03, 3381.11, 3381.17, 3501.01, 3501.02, 3501.05, 3501.12, 3501.17, 3501.28, 3505.03, 3505.04, 3505.06, 3505.33, 3505.38, 3513.04, 3513.05, 3513.052, 3513.10, 3513.19, 3517.01, 3517.08, 3517.081, 3517.092, 3517.10, 3517.102, 3517.103, 3517.104, 3517.108, 3517.109, 3517.1012, 3517.11, 3517.121, 3517.13, 3517.152, 3517.153, 3517.154, 3517.155, 3517.157, 3517.20, 3517.21, 3517.22, 3517.23, 3517.992, 3517.993, 3701.021, 3701.033, 3701.045, 3701.511, 3701.65, 3701.79, 3701.841, 3704.01, 3704.03, 3704.031, 3704.09, 3704.111, 3704.14, 3705.126, 3705.16, 3705.17, 3706.01, 3709.15, 3715.021, 3717.071, 3718.02, 3718.04, 3719.04, 3721.32, 3728.01, 3734.021, 3734.05, 3734.57, 3734.79, 3734.901, 3734.904, 3734.907, 3735.67, 3735.671, 3737.83, 3738.01, 3738.03, 3738.04, 3738.06, 3738.08, 3738.09, 3742.32, 3742.50, 3743.04, 3743.06, 3743.17, 3743.19, 3743.25, 3743.60, 3743.61, 3743.63, 3743.65, 3745.11, 3745.21, 3748.13, 3750.02, 3769.088, 3770.071, 3770.072, 3770.073, 3770.10, 3770.12, 3770.121, 3770.13, 3770.25, 3772.02, 3775.16, 3780.02, 3780.03, 3780.06, 3780.10, 3780.24, 3780.26, 3780.30, 3781.10, 3781.102, 3781.1011, 3901.90, 3902.70, 3905.426, 3905.72, 3923.443, 3951.03, 3959.01, 3959.111, 4112.055, 4117.08, 4117.10, 4141.01, 4141.02, 4141.162, 4141.23, 4141.281, 4141.29, 4141.33, 4141.56, 4141.60, 4301.12, 4301.19, 4301.30, 4301.421, 4303.181, 4303.183, 4303.204, 4303.2011, 4303.233, 4305.131, 4501.027, 4501.21, 4501.29, 4501.30, 4501.302, 4503.038, 4503.06, 4503.0610, 4503.0611, 4503.10, 4503.102, 4503.29, 4503.41, 4503.579, 4503.91, 4505.07, 4505.09, 4506.01, 4506.05, 4506.07, 4506.13, 4506.131, 4506.14, 4507.061, 4507.08, 4507.09, 4507.21, 4507.40, 4507.53, 4508.02, 4509.06, 4509.07, 4509.101, 4509.70,

4511.01, 4511.75, 4511.76, 4511.77, 4511.771, 4511.78, 4517.01, 4517.52, 4517.60, 4519.59, 4582.024, 4582.26, 4701.01, 4701.04, 4701.16, 4707.024, 4723.28, 4723.483, 4723.4811, 4725.48, 4729.01, 4729.49, 4729.52, 4729.53, 4729.54, 4729.541, 4729.56, 4729.561, 4729.60, 4729.80, 4729.901, 4729.902, 4729.921, 4730.25, 4730.433, 4730.437, 4730.99, 4731.22, 4731.2210, 4731.92, 4731.96, 4731.99, 4735.01, 4735.06, 4735.09, 4735.55, 4735.56, 4735.80, 4740.06, 4741.04, 4743.05, 4743.10, 4749.01, 4751.20, 4751.24, 4751.25, 4758.01, 4758.02, 4758.03, 4758.10, 4758.13, 4758.20, 4758.22, 4758.221, 4758.23, 4758.24, 4758.27, 4758.30, 4758.31, 4758.35, 4758.36, 4758.39, 4758.40, 4758.41, 4758.42, 4758.43, 4758.44, 4758.45, 4758.52, 4758.54, 4758.55, 4758.56, 4758.57, 4758.59, 4758.99, 4759.07, 4759.99, 4760.13, 4760.99, 4761.09, 4761.99, 4762.13, 4762.99, 4765.11, 4765.55, 4767.10, 4772.20, 4772.21, 4772.23, 4772.99, 4774.13, 4774.99, 4778.14, 4778.99, 4785.041, 4903.10, 4905.311, 4906.07, 4911.18, 4921.01, 4923.01, 4927.01, 4928.05, 4928.06, 4928.102, 4928.34, 4928.43, 4928.51, 4928.52, 4928.53, 4928.54, 4928.542, 4928.543, 4928.544, 4928.55, 4928.56, 4928.58, 4928.61, 4928.62, 4928.63, 4928.66, 4928.75, 4928.86, 4981.02, 5101.101, 5101.13, 5101.131, 5101.132, 5101.133, 5101.134, 5101.135, 5101.136, 5101.137, 5101.14, 5101.141, 5101.142, 5101.145, 5101.146, 5101.1410, 5101.1411, 5101.1412, 5101.1413, 5101.1414, 5101.1415, 5101.1416, 5101.1417, 5101.1418, 5101.19, 5101.191, 5101.192, 5101.193, 5101.194, 5101.211, 5101.212, 5101.215, 5101.222, 5101.242, 5101.26, 5101.272, 5101.273, 5101.28, 5101.30, 5101.33, 5101.342, 5101.35, 5101.351, 5101.38, 5101.461, 5101.542, 5101.80, 5101.801, 5101.802, 5101.805, 5101.85, 5101.853, 5101.854, 5101.856, 5101.88, 5101.885, 5101.886, 5101.887, 5101.8812, 5101.89, 5101.891, 5101.892, 5101.893, 5101.894, 5101.895, 5101.897, 5101.899, 5101.98, 5101.99, 5103.02, 5103.021, 5103.0329, 5103.15, 5103.155, 5103.18, 5103.30, 5103.32, 5103.41, 5104.01, 5104.12, 5104.29, 5104.30, 5104.32, 5104.34, 5104.36, 5104.37, 5104.38, 5104.41, 5104.50, 5104.99, 5117.07, 5117.12, 5119.01, 5119.011, 5119.04, 5119.05, 5119.051, 5119.06, 5119.07, 5119.08, 5119.091, 5119.10, 5119.11, 5119.14, 5119.141, 5119.15, 5119.161, 5119.17, 5119.18, 5119.181, 5119.182, 5119.184, 5119.185, 5119.186, 5119.187, 5119.188, 5119.19, 5119.20, 5119.201, 5119.21, 5119.22, 5119.221, 5119.23, 5119.24, 5119.25, 5119.27, 5119.28, 5119.29, 5119.30, 5119.31, 5119.311, 5119.32, 5119.33, 5119.331, 5119.332, 5119.333, 5119.334, 5119.34, 5119.342, 5119.343, 5119.35, 5119.36, 5119.362, 5119.363, 5119.364, 5119.365, 5119.366, 5119.367, 5119.368, 5119.37, 5119.371, 5119.38, 5119.39, 5119.391, 5119.392, 5119.393, 5119.394, 5119.395, 5119.397, 5119.40, 5119.41, 5119.42, 5119.421, 5119.43, 5119.431, 5119.44, 5119.45, 5119.46, 5119.47, 5119.48, 5119.49, 5119.50, 5119.51, 5119.52, 5119.54, 5119.55, 5119.56, 5119.60, 5119.61, 5119.71, 5119.82, 5119.85, 5119.89, 5119.90, 5119.99, 5120.034, 5120.035, 5120.16, 5120.173, 5120.21, 5120.51, 5121.30, 5121.32, 5121.33, 5121.34, 5121.41, 5121.43, 5122.01, 5122.03, 5122.10, 5122.15, 5122.20, 5122.21, 5122.23, 5122.26, 5122.27, 5122.31, 5122.32, 5122.33, 5122.341, 5122.36, 5122.44, 5122.45, 5122.46, 5122.47, 5123.081, 5123.16, 5123.168, 5123.169, 5123.191, 5123.41, 5123.42, 5123.47, 5124.15, 5139.05, 5139.08, 5139.12, 5139.14, 5139.34, 5145.162, 5153.10, 5153.122, 5153.16, 5153.163, 5160.37, 5162.13, 5162.132, 5162.133, 5162.134, 5162.136, 5162.1310, 5162.70, 5162.82, 5163.03, 5163.091, 5163.093, 5163.094, 5163.098, 5163.30, 5163.33, 5165.19, 5165.192, 5165.26, 5166.03, 5167.01, 5167.03, 5167.123, 5167.24, 5168.08, 5168.11, 5168.22, 5168.25, 5168.90, 5180.14, 5180.17, 5180.20, 5180.21, 5180.22, 5310.06, 5310.47, 5323.02, 5501.91, 5502.262, 5502.29, 5502.30, 5502.41, 5503.02, 5505.045, 5505.046, 5505.99, 5525.03, 5537.01, 5537.02, 5537.03, 5537.27, 5540.02, 5595.02, 5701.11, 5703.052, 5703.19, 5703.21, 5703.37, 5703.70, 5705.01, 5705.03, 5705.12, 5705.121, 5705.13, 5705.131, 5705.132, 5705.14, 5705.194, 5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.2114, 5705.221, 5705.222, 5705.233, 5705.25, 5705.251, 5705.261, 5705.27, 5705.28, 5705.29, 5705.30, 5705.31, 5705.314, 5705.32, 5705.321, 5705.35, 5705.36, 5705.37, 5705.38, 5705.391, 5705.40, 5705.412, 5705.55, 5709.081, 5709.212, 5709.92, 5709.93, 5715.19, 5717.01, 5725.01, 5725.23, 5725.35, 5725.38, 5726.03, 5726.20, 5726.61, 5726.98, 5727.111, 5727.26, 5727.38, 5727.42, 5727.47, 5727.48, 5727.89, 5728.10, 5729.10, 5729.18, 5729.21, 5735.12, 5736.09, 5739.01, 5739.011, 5739.02, 5739.03, 5739.07, 5739.09, 5739.092, 5739.101, 5739.12, 5739.13, 5739.132, 5739.31, 5743.021, 5743.024, 5743.081, 5743.323, 5743.52, 5743.54, 5743.55, 5743.56, 5743.57, 5743.59, 5743.60, 5743.62, 5743.63, 5743.64, 5745.03, 5745.04, 5745.09, 5745.12, 5747.01, 5747.02, 5747.021, 5747.025, 5747.05, 5747.062, 5747.063, 5747.064, 5747.07, 5747.071, 5747.08, 5747.09, 5747.10, 5747.13, 5747.38, 5747.39, 5747.40, 5747.43, 5747.502, 5747.51, 5747.72, 5747.85, 5747.86, 5747.98, 5748.01, 5748.02, 5748.021, 5748.03, 5748.04, 5748.08, 5748.081, 5748.09, 5749.02, 5749.07, 5751.02, 5751.09, 5751.53, 5751.98, 5753.031, 5753.07, 5907.11, 5907.17, 5923.30, 6101.53, 6101.54, 6101.55, 6111.01, and 6111.04; to amend, for the purpose of adopting new section numbers as indicated in parentheses, sections 103.412 (103.411), 103.414 (103.412), 103.73 (109.39), 122.66 (5101.311), 122.67 (5101.312), 122.68 (5101.313), 122.681 (5101.314), 122.69 (5101.315), 122.70 (5101.316), 122.701 (5101.317), 122.702 (5101.318), 3517.152 (3517.14), 3517.153 (3517.15), 3517.154 (3517.16), 3517.155 (3517.17), 3517.157 (3517.18), 3517.992 (3517.99), 3517.993 (3517.171), 3701.65 (5180.72), 3738.01 (5180.27), 3738.02 (5180.271), 3738.03 (5180.272), 3738.04 (5180.273), 3738.05 (5180.274), 3738.06 (5180.275), 3738.07 (5180.276), 3738.08 (5180.277), 3738.09 (5180.278), 5101.13 (5180.40), 5101.131 (5180.401), 5101.132 (5180.402), 5101.133 (5180.403), 5101.134 (5180.404), 5101.135 (5180.405), 5101.136 (5180.406), 5101.137 (5180.407), 5101.14 (5180.41), 5101.141 (5180.42), 5101.142 (5180.421), 5101.144 (5180.411), 5101.145 (5180.422), 5101.146 (5180.423), 5101.147 (5180.424), 5101.148 (5180.425), 5101.149 (5180.426), 5101.1410 (5180.427), 5101.1411 (5180.428), 5101.1412 (5180.429), 5101.1413 (5180.4210), 5101.1414 (5180.4211), 5101.1415 (5180.4212), 5101.1416 (5180.4213), 5101.1417 (5180.4214), 5101.1418 (5180.43), 5101.15 (5180.44), 5101.19 (5180.45), 5101.191 (5180.451), 5101.192 (5180.452), 5101.193 (5180.453), 5101.194 (5180.454), 5101.34 (5180.70), 5101.341 (5180.701), 5101.342 (5180.702), 5101.343 (5180.703), 5101.76 (5180.26), 5101.77 (5180.261), 5101.78 (5180.262), 5101.802 (5180.52), 5101.804 (5180.71), 5101.805 (5180.704), 5101.85 (5180.50), 5101.851 (5180.51), 5101.853 (5180.511), 5101.854 (5180.512), 5101.855 (5180.513), 5101.856 (5180.514), 5101.88 (5180.53), 5101.881 (5180.531), 5101.884 (5180.532), 5101.885 (5180.533), 5101.886 (5180.534), 5101.887 (5180.535), 5101.889 (5180.57), 5101.8811 (5180.536), 5101.8812 (5180.56), 5104.50 (5180.04), and 5180.40 (5180.73); to enact new sections 103.41, 107.034, 3313.902, 3313.905, 3314.38, 3321.191, 3333.0415, 3345.86, 3517.991, and 3780.22 and sections 5.62, 9.05, 9.561, 9.64, 9.691, 106.025, 106.026, 106.033, 111.29, 118.29, 121.16, 122.1712, 122.1713, 122.636, 122.97, 122.98, 122.981, 123.14, 123.282, 123.283, 123.30, 124.184, 125.052, 126.024, 126.10, 126.17, 126.67, 131.026, 135.1411, 148.021, 173.503, 319.304, 731.291, 924.212, 943.27, 1310.251, 1349.10, 1349.101, 1501.022, 1501.023, 1501.46, 1501.47, 1509.075, 1513.371, 1546.25, 1546.26, 1713.032, 1713.033, 1713.041, 3301.24, 3301.82, 3310.037,

3310.21, 3310.22, 3310.23, 3310.24, 3310.25, 3310.26, 3310.412, 3310.413, 3310.523, 3311.242, 3313.536, 3313.6031, 3313.6032, 3313.7118, 3314.093, 3314.362, 3315.063, 3317.165, 3317.27, 3317.28, 3317.29, 3317.31, 3319.173, 3319.2310, 3321.043, 3332.17, 3332.21, 3332.22, 3333.0420, 3333.053, 3333.074, 3333.1210, 3333.952, 3333.96, 3333.97, 3345.457, 3345.58, 3345.601, 3345.721, 3345.83, 3345.89, 3375.47, 3501.055, 3701.88, 3704.0310, 3707.61, 3721.074, 3722.15, 3727.46, 3743.48, 3770.074, 3770.075, 3780.37, 3901.047, 3901.3815, 3902.631, 3959.121, 4113.31, 4141.011, 4141.08, 4517.521, 4561.03, 4582.72, 4582.73, 4729.261, 4731.256, 4741.041, 4927.22, 4928.545, 5101.042, 5101.543, 5101.548, 5101.549, 5101.612, 5101.95, 5103.039, 5103.0520, 5103.09, 5104.302, 5104.53, 5104.54, 5104.60, 5119.211, 5119.344, 5119.345, 5123.1613, 5123.423, 5126.222, 5145.32, 5162.08, 5162.14, 5162.25, 5162.251, 5163.04, 5163.104, 5163.11, 5163.50, 5164.093, 5166.50, 5167.09, 5180.705, 5180.706, 5180.707, 5180.99, 5303.34, 5703.83, 5705.17, 5705.316, 5705.60, 5709.89, 5726.62, 5743.511, 5743.521, 5743.621, 5743.631, 5747.073, 5747.124, and 5747.87; and to repeal sections 9.47, 101.38, 103.053, 103.054, 103.24, 103.41, 103.411, 103.413, 103.415, 103.60, 103.71, 103.72, 103.74, 103.75, 103.76, 103.77, 103.78, 103.79, 107.034, 113.06, 113.78, 117.113, 117.251, 117.441, 117.51, 122.451, 122.55, 122.56, 122.561, 122.57, 122.852, 125.181, 125.36, 125.38, 125.43, 125.49, 125.51, 125.56, 125.65, 125.76, 125.95, 128.412, 135.144, 501.03, 904.06, 905.56, 935.25, 956.181, 1561.18, 1561.21, 1561.22, 2919.1910, 3313.902, 3313.905, 3314.38, 3314.50, 3317.0218, 3317.036, 3317.071, 3317.23, 3317.231, 3317.24, 3321.191, 3333.0415, 3333.303, 3333.373, 3333.801, 3345.86, 3354.24, 3379.10, 3513.254, 3513.255, 3513.256, 3513.259, 3517.14, 3517.151, 3517.156, 3517.99, 3517.991, 3701.0212, 3701.051, 3780.18, 3780.19, 3780.22, 3780.23, 4115.31, 4115.32, 4115.33, 4115.34, 4115.35, 4115.36, 4729.551, 4758.18, 4758.241, 4758.50, 4928.57, 4928.581, 4928.582, 4928.583, 5104.08, 5123.352, 5160.23, 5163.05, 5165.261, 5166.45, 5180.23, 5180.24, 5180.34, 5310.05, 5310.06, 5310.07, 5310.08, 5310.09, 5310.10, 5310.11, 5310.12, 5310.13, 5310.14, 5537.24, 5705.192, 5705.195, 5705.196, 5705.197, 5726.59, 5739.071, 5747.29, 5747.67, 5747.75, 5751.55, 5902.06, and 5902.20 of the Revised Code and to amend Section 755.60 of H.B. 54 of the 136th General Assembly, Sections 200.30 as subsequently amended, 207.37, 221.15 as subsequently amended, 243.10 as subsequently amended, 363.10, 371.20 as subsequently amended, and 373.15 as subsequently amended of H.B. 2 of the 135th General Assembly, Section 265.550 of H.B. 33 of the 135th General Assembly as subsequently amended, Section 14 of H.B. 238 of the 135th General Assembly, Section 270.14 of H.B. 45 of the 134th General Assembly as subsequently amended, and Section 5 of H.B. 554 of the 134th General Assembly as subsequently amended; to amend Section 733.61 of H.B. 166 of the 133rd General Assembly as subsequently amended to codify it as section 3313.6033 of the Revised Code; and to repeal Sections 335.20 and 757.60 of H.B. 33 of the 135th General Assembly, Section 6 of H.B. 150 of the 134th General Assembly, Section 5 of S.B. 202 of the 134th General Assembly, and Sections 125.10 as subsequently amended and 125.11 as subsequently amended of H.B. 59 of the 130th General Assembly to make operating appropriations for the biennium beginning July 1, 2025, and ending June 30, 2027, to levy taxes, and to provide authorization and conditions for the operation of state programs.

**Primary Sponsor(s)**

Brian Stewart (R)

**Tracking Info**

**Position**

CTAO

Watch

**HB 103** Increase the homestead exemption amount and income limit

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 02/25/2025

**Description**

To amend sections 323.152 and 4503.065 of the Revised Code to increase the homestead exemption amount and income limit.

**Primary Sponsor(s)**

Daniel Troy (D), Thomas Hall (R)

**Tracking Info**

**Position**

CTAO

Watch

Latest Action: Referred to committee: Local Government on 02/25/2025

**Description**

To amend sections 102.02, 709.022, 709.023, 709.024, 709.16, and 3735.67 and to enact section 3311.222 of the Revised Code to modify the law regarding annexation and financial disclosure forms, and to require school district approval of residential community reinvestment area property tax exemptions.

**Primary Sponsor(s)**

Adam Bird (R), Johnathan Newman (R)

**Tracking Info****Position**

CTAO

Watch

Latest Action: Effective on 03/19/2026

**Description**

To amend sections 5715.012, 5715.16, 5715.251, and 5715.26 of the Revised Code to modify the process for making property tax sales-assessment ratio studies.

**Primary Sponsor(s)**

David Thomas (R), Thomas Hall (R)

**Tracking Info****Position**

CTAO

Watch

Latest Action: Effective on 03/19/2026

**Description**

To amend sections 319.301, 323.32, 5705.01, 5705.03, 5705.194, and 5709.92 and to enact sections 5705.195, 5705.196, and 5705.197 of the Revised Code to generally include fixed-sum levies in the calculation of a school district's millage floor and to authorize, with limitations, school district fixed-sum levies.

**Primary Sponsor(s)**

David Thomas (R)

## Tracking Info

### Position

CTAO

Watch

**HB 137** Permit tax authority to decline submitting certain levy to voters

[State Website](#) OH

Latest Action: Reported - Amended: Local Government on 10/28/2025

## Description

To amend sections 3709.29 and 5705.23 of the Revised Code to authorize a taxing authority to decline to submit a requested library levy or general health district levy to voters.

## Primary Sponsor(s)

Brian Lorenz (R)

## Tracking Info

### Position

CTAO

Watch

**HB 138** Authorize the creation of tourism promotion districts

[State Website](#) OH

Latest Action: Referred to committee: Arts, Athletics, and Tourism on 03/04/2025

## Description

To enact sections 1787.01, 1787.02, 1787.03, 1787.04, 1787.05, 1787.06, 1787.07, 1787.08, 1787.09, 1787.10, 1787.11, 1787.12, and 1787.13 of the Revised Code to authorize the creation of tourism promotion districts and the levying of assessments therein.

## Primary Sponsor(s)

Mike Dovilla (R), Nick Santucci (R)

## Tracking Info

### Position

CTAO

Watch

**HB 143** Authorize property tax exemption for certain long-term homeowners

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 03/04/2025

### Description

To amend sections 323.152, 323.153, 4503.065, and 4503.066 of the Revised Code to authorize an enhanced property tax homestead exemption for certain long-term homeowners.

### Primary Sponsor(s)

Adam Mathews (R), Sean Brennan (D)

### Tracking Info

	Position
CTAO	Watch

**HB 154** Require school district approval-certain property tax exemptions

[State Website](#) OH

Latest Action: Referred to committee: Local Government on 03/18/2025

### Description

To amend section 3735.67 of the Revised Code to require school district approval of residential community reinvestment area property tax exemptions.

### Primary Sponsor(s)

David Thomas (R), Chris Glassburn (D)

### Tracking Info

	Position
CTAO	Watch

**HB 156** Authorize a property tax freeze for certain owner-occupied homes

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 03/18/2025

### Description

To amend sections 323.152, 323.153, 323.158, 4503.06, 4503.066, 4503.067, 4503.068, 4503.069, and 4503.0610 and to enact section 4503.0612 of the Revised Code to authorize a property tax freeze for certain owner-occupied homes.

### Primary Sponsor(s)

Thomas Hall (R), Dani Isaacsohn (D)

### Tracking Info

	Position
CTAO	Watch

Latest Action: Referred to committee: Ways and Means on 03/18/2025

**Description**

To amend section 5703.21 and to enact section 5703.83 of the Revised Code to create a statewide screening system for certain property tax reductions and to make an appropriation.

**Primary Sponsor(s)**

Jason Stephens (R)

**Tracking Info****Position**

CTAO

Watch

Latest Action: Effective Appropriations effective immediately on 03/19/2026

**Description**

To amend sections 319.301, 319.302, 323.08, 323.152, 323.155, 323.158, 4503.06, 4503.065, 4503.0610, 5715.16, and 5715.19 and to enact section 319.303 of the Revised Code to authorize a reduction in school district property taxes affected by a millage floor that would limit increases in such taxes according to inflation, to modify property tax reductions for residential property, to modify the process for certifying property tax abstracts, and to make an appropriation.

**Primary Sponsor(s)**

James Hoops (R), David Thomas (R)

**Tracking Info****Position**

CTAO

Neutral

Latest Action: Referred to committee: Ways and Means on 04/08/2025

**Description**

To amend section 323.131 and to enact section 5705.17 of the Revised Code to prohibit most property tax levies submitted at a general election from taking effect in the current tax year.

**Primary Sponsor(s)**

Dontavius Jarrells (D), Jason Stephens (R)

## Tracking Info

### Position

CTAO

Watch

**HB 248** Revise the Auditor of State law

[State Website](#) OH

Latest Action: Referred to committee: General Government on 05/06/2025

## Description

To amend sections 9.35, 117.11, 117.38, 117.44, 127.16, 149.10, 149.30, 169.13, 306.43, 307.86, 308.13, 317.06, 317.20, 319.04, 321.03, 501.09, 501.11, 507.12, 703.34, 731.14, 731.141, 733.81, 735.05, 749.31, 1533.13, 3313.27, 3314.011, 3315.18, 3315.181, 3317.035, 3318.48, 3328.16, 3375.39, 3375.92, 3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 5705.12, 5705.121, 5923.30, and 6101.55 and to repeal sections 117.113, 117.251, 117.441, 117.51, 501.03, 3314.50, 4115.31, 4115.32, 4115.33, 4115.34, 4115.35, and 4115.36 of the Revised Code to make various changes regarding the Auditor of State.

## Primary Sponsor(s)

David Thomas (R)

## Tracking Info

### Position

CTAO

Watch

**HB 261** Increase the amount of the standard homestead exemption

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 05/13/2025

## Description

To amend sections 323.152 and 4503.065 of the Revised Code to increase the amount of the standard homestead exemption.

## Primary Sponsor(s)

Tracy Richardson (R), Brian Lorenz (R)

**HB 278** Regards the Treasurer of State

[State Website](#) OH

Latest Action: Referred to committee: Financial Institutions on 05/20/2025

### Description

To amend sections 113.05, 113.051, 113.09, 113.13, 113.16, 113.40, 113.78, 118.05, 120.52, 131.01, 131.50, 135.01, 135.03, 135.032, 135.14, 135.143, 135.18, 135.22, 135.35, 135.45, 135.451, 135.71, 151.01, 164.09, 183.51, 317.36, 319.63, 321.46, 321.47, 1557.03, 2969.13, 3109.14, 3307.12, 3334.08, 3334.11, 3705.242, 3737.945, 3953.231, 4511.19, 4705.09, 4705.10, 5528.54, 5725.22, 5725.23, 5729.05, 5729.10, 5739.17, 5747.51, and 6101.51; to amend, for the purpose of adopting a new section number as indicated in parentheses, section 135.45 (113.07); and to repeal sections 113.06, 113.10, 113.43, and 135.144 of the Revised Code relating to the Treasurer of State.

### Primary Sponsor(s)

Ty Mathews (R), Thomas Hall (R)

### Tracking Info

	Position
CTAO	Watch

**HB 309** Regards budget commissions, property tax, and certain funds

[State Website](#) OH

Latest Action: Effective on 03/19/2026

### Description

To amend sections 3317.01, 5705.31, 5705.32, and 5705.321 and to enact section 5705.60 of the Revised Code to modify the law governing county budget commissions and property taxation.

### Primary Sponsor(s)

David Thomas (R)

### Tracking Info

	Position
CTAO	Watch

**HB 335** Regards county budget commissions, property and sales tax, funds

[State Website](#) OH

Latest Action: Effective on 03/19/2026

### Description

To amend section 5705.31 and to enact section 5705.316 of the Revised Code to limit revenue increases from inside millage levies occurring due to a reappraisal or update.

### Primary Sponsor(s)

David Thomas (R)

## Tracking Info

### Position

CTAO

Watch

**HB 355** Increase vote threshold for local taxes subject to voter approval

[State Website](#) OH

Latest Action: Referred to committee: General Government on 06/17/2025

## Description

To amend sections 128.35, 128.37, 128.38, 306.70, 307.697, 322.02, 345.02, 353.06, 511.07, 715.691, 715.70, 715.71, 715.72, 718.04, 718.09, 718.10, 757.02, 3318.06, 4301.421, 4504.02, 4504.15, 4504.21, 5739.021, 5739.026, 5739.09, 5743.021, 5743.024, 5743.026, 5748.021, 5748.03, 5748.08, and 5748.09 and to enact section 5705.17 of the Revised Code to increase the approval threshold required for passage of local taxes subject to voter approval.

## Primary Sponsor(s)

Angela King (R), David Thomas (R)

## Tracking Info

### Position

CTAO

Watch

**HB 365** Enact the Property Tax Refund Act

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 06/17/2025

## Description

To amend sections 5747.08 and 5747.98 and to enact section 5747.87 of the Revised Code 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 and to name this act the Property Tax Refund Act.

## Primary Sponsor(s)

Sean Brennan (D), Derrick Hall (D)

## Tracking Info

### Position

CTAO

Watch

**HB 396** Expand the Address Confidentiality Program

[State Website](#) OH

Latest Action: Reported: General Government on 03/17/2026

### Description

To amend sections 111.41, 111.42, and 111.99 of the Revised Code to expand the Address Confidentiality Program.

### Primary Sponsor(s)

Bernard Willis (R)

### Tracking Info

	Position
CTAO	Support

**HB 413** Regards Ohio State, Local Government Expenditure Databases

[State Website](#) OH

Latest Action: Reported - Re-referred to Finance: Rules and Reference on 03/17/2026

### Description

To amend sections 113.70, 113.71, 113.72, 113.73, 113.74, 113.75, 113.76, and 5501.521; to enact new section 113.77 and sections 113.80, 113.81, 113.82, 113.83, and 113.84; and to repeal section 113.77 of the Revised Code to create the Ohio Local Government Expenditure Database and require political subdivision participation, to require the state retirement systems to participate in the Ohio State Government Expenditure Database, and to make an appropriation.

### Primary Sponsor(s)

Tom Young (R), Bob Peterson (R)

### Tracking Info

	Position
CTAO	Watch

**HB 420** Enact Taxpayers Freedom Trilogy-Act I:Discontinuing the Continuum

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 09/14/2025

### Description

To amend sections 505.37, 505.48, 505.481, 3311.21, 3311.50, 3318.05, 3318.052, 3318.08, 3318.18, 3318.44, 3354.12, 3358.11, 5705.03, 5705.19, 5705.191, 5705.192, 5705.198, 5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.2114, 5705.222, 5705.23, 5705.233, 5705.25, 5705.251, 5748.02, 5748.03, 5748.04, and 5748.09; to enact section 5705.171; and to repeal section 5705.261 of the Revised Code to disallow and, by 2030, eliminate property taxes levied for a continuing period of time and to name this act The Taxpayers Freedom Trilogy - Act One: Discontinuing the Continuum.

### Primary Sponsor(s)

Gary Click (R), Bernard Willis (R)

## Tracking Info

### Position

CTAO

Watch

**HB 421** Enact Taxpayers Freedom Trilogy-Act II: Arresting Inside Millage

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 09/14/2025

## Description

To enact sections 5705.262 and 5705.263 of the Revised Code to allow electors to reduce unvoted property taxes by initiative and to name this act the Taxpayers Freedom Trilogy - Act Two: Arresting Inside Millage.

## Primary Sponsor(s)

Gary Click (R), David Thomas (R)

## Tracking Info

### Position

CTAO

Watch

**HB 422** Enact Taxpayers Freedom Trilogy-Act III: Triumph of the Taxpayer

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 09/14/2025

## Description

To amend sections 345.02, 511.07, 757.02, and 3318.06 and to enact section 5705.171 of the Revised Code to increase the approval threshold required for passage of certain property taxes and to name this act the Taxpayers Freedom Trilogy - Act Three: The Triumph of the Taxpayer.

## Primary Sponsor(s)

Gary Click (R), Johnathan Newman (R)

## Tracking Info

### Position

CTAO

Watch

**HB 443** Prohibit enforcing property tax liens against certain homesteads

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 09/30/2025

### Description

To amend sections 323.25, 4503.06, 5721.01, 5721.18, and 5721.31 of the Revised Code to prohibit enforcement of delinquent property tax liens against certain owner-occupied homesteads.

### Primary Sponsor(s)

David Thomas (R), Adam Mathews (R)

### Tracking Info

	Position
CTAO	Oppose

**HB 458** Regards real property foreclosures

[State Website](#) OH

Latest Action: Referred to committee: Development on 09/30/2025

### Description

To amend sections 2329.01, 2329.151, 2329.152, 2329.153, 2329.17, 2329.18, 2329.19, 2329.20, 2329.211, 2329.26, 2329.27, 2329.312, and 2329.52 of the Revised Code relating to real property foreclosures.

### Primary Sponsor(s)

Brian Lorenz (R)

### Tracking Info

	Position
CTAO	Watch

**HB 466** Require certain approval before subdivision levies a property tax

[State Website](#) OH

Latest Action: Referred to committee: Local Government on 09/30/2025

### Description

To amend sections 511.27, 511.28, 1545.041, 1545.21, 3709.29, 5705.23, and 5705.34 and to enact sections 511.271, 1545.212, and 5705.171 of the Revised Code to require certain subdivisions to obtain the approval of the body that created the subdivision before levying a property tax.

### Primary Sponsor(s)

Beth Lear (R), Kevin Ritter (R)

### Tracking Info

	Position
CTAO	Watch

Latest Action: Referred to committee: Technology and Innovation on 09/30/2025

**Description**

To amend sections 122.58, 169.01, 169.02, 169.03, 169.05, 169.06, 169.07, 169.08, 169.09, 169.12, 169.16, 169.99, and 5703.21; to enact sections 169.091, 169.18, 169.19, and 169.20; and to repeal section 169.10 of the Revised Code to make changes to the Unclaimed Funds Law.

**Primary Sponsor(s)**

Bill Roemer (R), Mike Dovilla (R)

**Tracking Info**

	Position
CTAO	Watch

Latest Action: Referred to committee: Ways and Means on 09/30/2025

**Description**

To amend sections 319.202, 319.302, 323.155, 323.158, 4503.0610, and 5323.02 and to enact sections 323.21 and 323.22 of the Revised Code to allow eligible homeowners to defer the payment of a portion of their property taxes.

**Primary Sponsor(s)**

Adam Mathews (R), Josh Williams (R)

**Tracking Info**

	Position
CTAO	Oppose

Latest Action: Referred to committee: Local Government on 10/07/2025

**Description**

To amend sections 5721.32, 5721.33, and 5721.42 of the Revised Code to sunset the sale of delinquent property tax certificates on January 1, 2027.

**Primary Sponsor(s)**

David Thomas (R), Daniel Troy (D)

## Tracking Info

### Position

CTAO

Oppose

**HB 499** Modify laws governing county budget commissions, property taxes

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 10/07/2025

## Description

To amend sections 3317.01, 5705.31, 5705.32, and 5705.321 and to enact section 5705.60 of the Revised Code to modify the law governing county budget commissions and property taxation.

## Primary Sponsor(s)

Tim Barhorst (R), Angela King (R)

## Tracking Info

### Position

CTAO

Watch

**HB 503** Regards voter approval of municipal income tax reciprocity credit

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 03/03/2026

## Description

To amend section 718.04 and to enact section 718.041 of the Revised Code to require voter approval to reduce or repeal a municipal income tax reciprocity credit, to allow a voter initiative to enact or increase such a credit, and to require the Department of Taxation to conduct a study of municipal income taxation.

## Primary Sponsor(s)

Bill Roemer (R), Heidi Workman (R)

## Tracking Info

### Position

CTAO

Watch

**HB 504** Enact the Calculated Adjustments for Property Surges (CAPS) Act

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 10/07/2025

### Description

To amend sections 323.152, 323.155, and 4503.06 and to enact section 319.305 of the Revised Code to authorize counties to temporarily exempt a portion of property's increased value from taxation following a reappraisal and to name this act the Calculated Adjustments for Property Surges (CAPS) Act.

### Primary Sponsor(s)

Angela King (R)

### Tracking Info

	Position
CTAO	Watch

**HB 520** Establish Blue Ribbon Comm. in each county to improve efficiency

[State Website](#) OH

Latest Action: Referred to committee: Local Government on 10/21/2025

### Description

To establish and convene a Blue Ribbon Committee in each county to review and assess each taxing unit within the county and each county program or department to identify duplication of services and generally to streamline and improve county efficiency and effectiveness.

### Primary Sponsor(s)

Ty Mathews (R), David Thomas (R)

### Tracking Info

	Position
CTAO	Watch

**HB 540** Require payments in lieu of taxes from certain conservation orgs

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 10/28/2025

### Description

To enact section 5709.122 of the Revised Code to require payments in lieu of taxes from conservation organizations with significant holdings of tax-exempt land.

### Primary Sponsor(s)

Justin Pizzulli (R), David Thomas (R)

### Tracking Info

	Position
CTAO	Oppose

Latest Action: Referred to committee: Local Government on 11/04/2025

**Description**

To amend sections 319.54, 1923.01, 1923.02, 1923.04, 1923.06, 1923.09, 1923.11, 1923.12, 1923.13, 1923.14, and 4503.0611 of the Revised Code related to abandoned manufactured homes.

**Primary Sponsor(s)**

James Hoops (R), Jack Daniels (R)

Latest Action: Referred to committee: Local Government on 11/11/2025

**Description**

To create the Political Subdivision Consolidation Incentive Grant Pilot Program and to make an appropriation.

**Primary Sponsor(s)**

Jack Daniels (R), Mike Dovilla (R)

**Tracking Info**

	Position
CTAO	Watch

Latest Action: Referred to committee: Ways and Means on 11/11/2025

**Description**

To amend sections 323.131, 5713.03, 5713.30, 5713.31, 5713.32, and 5713.351; to enact new section 5713.36; and to repeal section 5713.36 of the Revised Code to make various changes to the law governing the property taxation of farmland.

**Primary Sponsor(s)**

David Thomas (R), Bob Peterson (R)

**Tracking Info**

	Position
CTAO	Watch

Latest Action: Referred to committee: Ways and Means on 11/18/2025

**Description**

To amend sections 5715.19 and 5717.04 of the Revised Code to modify the law governing tax appeals and property tax complaints.

**Primary Sponsor(s)**

David Thomas (R), Josh Williams (R)

**Tracking Info****Position**

CTAO

Watch

Latest Action: Referred to committee: Ways and Means on 11/18/2025

**Description**

To amend sections 4503.06, 5713.07, 5713.08, and 5715.27 and to enact sections 5709.29 and 5709.99 of the Revised Code to authorize local governments to create residential stability zones where homeowners may qualify for a partial property tax exemption.

**Primary Sponsor(s)**

Mark Sigrist (D), James Hoops (R)

**Tracking Info****Position**

CTAO

Support

Latest Action: Referred to committee: Ways and Means on 02/03/2026

**Description**

To amend sections 323.12, 323.13, 325.31, 4503.06, 5709.56, and 5713.01 and to enact sections 323.123 and 5705.171 of the Revised Code to modify the law governing property taxes and other local taxes.

**Primary Sponsor(s)**

David Thomas (R), Chris Glassburn (D)

## Tracking Info

### Position

CTAO

Amend

**HB 613** Modify tax enforcement authority

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 02/03/2026

## Description

To amend sections 5703.42, 5703.52, 5703.60, 5703.70, 5717.01, 5717.011, and 5717.02 and to enact section 5717.021 of the Revised Code to modify the tax enforcement authority of the department of taxation and the board of tax appeals.

## Primary Sponsor(s)

Gary Click (R), David Thomas (R)

## Tracking Info

### Position

CTAO

Watch

**HB 617** Enact the Ohio Capital Gains Tax Repeal Act

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 02/03/2026

## Description

To amend sections 718.01 and 5747.01 and to repeal section 5747.79 of the Revised Code to exempt capital gains from state and municipal income taxation and to name this act the Ohio Capital Gains Tax Repeal Act.

## Primary Sponsor(s)

Tom Young (R)

## Tracking Info

### Position

CTAO

Watch

**HB 642** Remove limit on certain tax net operating loss carry-forwards

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 02/03/2026

**Description**

To amend sections 718.01, 718.81, and 718.84 of the Revised Code to remove a five-year limit on municipal income tax net operating loss carry-forwards.

**Primary Sponsor(s)**

Steve Demetriou (R)

**HB 673** Expand statewide owner-occupied residence property tax credit

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 02/03/2026

**Description**

To amend sections 323.152, 323.153, 323.156, 323.158, and 5747.85 of the Revised Code to expand the statewide owner-occupied residence property tax credit to all tax levies.

**Primary Sponsor(s)**

Jason Stephens (R)

**HB 737** Require cash payments to the government be rounded to a nickel

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 03/17/2026

**Description**

To enact section 9.18 of the Revised Code to require that cash payments to the state and local governments be rounded to the nearest nickel.

**Primary Sponsor(s)**

Bill Roemer (R), Thomas Hall (R)

**HB 749** Regards deed and title fraud prevention

[State Website](#) OH

Latest Action: Referred to committee: Local Government on 03/17/2026

**Description**

To amend sections 317.22 and 4735.141 and to enact section 317.43 of the Revised Code regarding deed and title fraud prevention.

**Primary Sponsor(s)**

Bill Roemer (R), Matthew Kishman (R)

**SB 5** Expedite unauthorized occupant removal; prohibit fraudulent deeds

[State Website](#) OH

Latest Action: Referred to committee: Judiciary on 01/28/2025

### Description

To amend section 2909.07 and to enact sections 1923.16 and 2913.53 of the Revised Code to provide for the expedited removal of unauthorized occupants from residential property and to prohibit the use and sale of fraudulent deeds.

### Primary Sponsor(s)

Andy Brenner (R), Steve Huffman (R)

### Tracking Info

	Position
CTAO	Support

**SB 15** Allow port authorities to establish a Common Bond Fund Program

[State Website](#) OH

Latest Action: Referred to committee: Finance on 01/28/2025

### Description

To enact section 4582.72 of the Revised Code to allow port authorities to establish a Common Bond Fund Program to finance port authority facilities.

### Primary Sponsor(s)

Andy Brenner (R), Steve Wilson (R)

### Tracking Info

	Position
CTAO	Watch

**SB 22** Authorize tax credit or rebate for certain homeowners, renters

[State Website](#) OH

Latest Action: Referred to committee: Finance on 01/28/2025

### Description

To amend sections 5747.08 and 5747.98 and to enact section 5747.87 of the Revised Code 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.

### Primary Sponsor(s)

Louis Blessing (R), Hearcel Craig (D)

### Tracking Info

	Position
CTAO	Watch

Latest Action: Referred to committee: Housing on 01/28/2025

**Description**

To amend sections 131.02, 319.202, 715.013, 4303.26, 5703.052, 5703.053, 5703.19, 5703.263, 5703.50, 5703.70, 5703.77, 5703.90, 5725.26, and 5751.051 and to enact sections 5747.081, 5755.01, 5755.011, 5755.02, 5755.03, 5755.04, 5755.05, 5755.051, 5755.052, 5755.06, 5755.07, and 5755.99 of the Revised Code to levy a tax on certain high-volume landlords.

**Primary Sponsor(s)**

Louis Blessing (R), Nickie Antonio (D)

**Tracking Info**

	Position
CTAO	Watch

Latest Action: Referred to committee: Local Government on 01/28/2025

**Description**

To amend section 715.72 of the Revised Code to allow two or more municipalities to create a joint economic development district without involving a township.

**Primary Sponsor(s)**

Louis Blessing (R), Catherine Ingram (D)

**Tracking Info**

	Position
CTAO	Watch

Latest Action: Referred to committee: Local Government on 01/28/2025

**Description**

To amend sections 4503.06, 5713.07, 5713.08, and 5715.27 and to enact sections 5709.29 and 5709.99 of the Revised Code to authorize local governments to create residential stability zones where homeowners may qualify for a partial property tax exemption.

**Primary Sponsor(s)**

Michele Reynolds (R), Hearcel Craig (D)

## Tracking Info

### Position

CTAO

Watch

**SB 57** Enact the Ohio Bitcoin Reserve Act

[State Website](#) OH

Latest Action: Referred to committee: Financial Institutions, Insurance and Technology on 01/28/2025

## Description

To amend sections 9.16, 113.40, and 2981.12 and to enact sections 135.146 and 5703.83 of the Revised Code to authorize investment of state funds in bitcoin, to require state entities to accept payment in cryptocurrency, and to name this act the Ohio Bitcoin Reserve Act.

## Primary Sponsor(s)

Sandra O'Brien (R)

## Tracking Info

### Position

CTAO

Watch

**SB 66** Include certain levies, taxes in school millage floor calculation

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 02/11/2025

## Description

To amend section 319.301 of the Revised Code to include emergency levies, substitute levies, all inside millage, and school district income taxes in the calculation of a school district's effective millage floor.

## Primary Sponsor(s)

Sandra O'Brien (R), George Lang (R)

## Tracking Info

### Position

CTAO

Watch

**SB 81** Authorize a property tax freeze for certain owner-occupied homes

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 02/11/2025

### Description

To amend sections 323.152, 323.153, 323.156, 323.158, 4503.06, 4503.066, 4503.067, 4503.069, and 4503.0610 and to enact section 4503.0612 of the Revised Code to authorize a property tax freeze for certain owner-occupied homes.

### Primary Sponsor(s)

Tom Patton (R)

### Tracking Info

#### Position

CTAO

Watch

**SB 83** Revise eviction, code enforcement, and real property transfer law

[State Website](#) OH

Latest Action: Referred to committee: Judiciary on 02/11/2025

### Description

To amend sections 319.20, 1923.06, 1923.08, 1923.09, 3781.10, and 5321.17 and to enact sections 120.522, 120.531, 319.204, 1923.111, 1923.16, and 3781.181 of the Revised Code to revise the law governing eviction, residential building code enforcement, and real property transfers.

### Primary Sponsor(s)

Michele Reynolds (R), Hearcel Craig (D)

### Tracking Info

#### Position

CTAO

Watch

**SB 92** Authorize total property tax exemption-totally disabled veterans

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 02/11/2025

### Description

To amend sections 323.152 and 4503.065 of the Revised Code to authorize a total property tax exemption for the homesteads of totally disabled veterans and their surviving spouses.

### Primary Sponsor(s)

Tom Patton (R)

### Tracking Info

#### Position

CTAO

Watch

Latest Action: Effective on 06/15/2026

**Description**

To amend sections 317.08, 3123.67, 4123.78, 4141.23, 5301.071, 5301.255, 5301.99, 5719.04, 5739.13, 5747.13, and 5749.07 and to enact sections 5301.75, 5301.76, 5301.77, and 5301.78 of the Revised Code to require certain liens filed with the county recorder to set forth the last known address of the lien debtor, to require a memorandum of trust or other qualifying instrument concerning real property to be recorded, and to prohibit certain contracts regarding residential real estate.

**Primary Sponsor(s)**

Louis Blessing (R)

**Tracking Info**

	Position
CTAO	Watch

Latest Action: Referred to committee: Judiciary on 02/11/2025

**Description**

To amend sections 319.48, 319.54, 321.261, 321.263, 321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 323.47, 323.65, 323.66, 323.67, 323.68, 323.69, 323.691, 323.70, 323.71, 323.72, 323.73, 323.75, 323.76, 323.77, 323.78, 323.79, 505.86, 715.261, 721.28, 1721.10, 1724.02, 2329.153, 3737.87, 3745.11, 3767.41, 5709.12, 5709.91, 5709.911, 5713.083, 5715.02, 5721.01, 5721.02, 5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 5721.18, 5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 5721.32, 5721.33, 5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 5722.04, 5722.05, 5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 5722.14, 5722.15, 5722.21, 5722.22, 5723.01, 5723.03, 5723.04, 5723.05, 5723.06, 5723.10, 5723.12, 5723.13, 5723.18, and 5739.02; to enact sections 5709.58, 5721.183, 5721.193, and 5723.20; and to repeal sections 323.74, 5721.14, 5721.15, 5721.16, 5722.09, and 5722.13 of the Revised Code to make changes to the law relating to tax foreclosures and county land reutilization corporations, and to name this act the Gus Frangos Act.

**Primary Sponsor(s)**

Tom Patton (R)

**Tracking Info**

	Position
CTAO	Support

Latest Action: Referred to committee: Local Government on 02/25/2025

### Description

To amend sections 321.261, 701.10, 729.49, 735.29, 743.04, and 743.06 and to enact sections 319.65, 701.101, 701.102, 701.103, 701.20, 701.21, 701.22, 701.23, 701.24, 701.25, 701.26, 701.30, 701.31, 701.32, 701.33, 701.35, 701.36, 701.37, 701.38, 701.39, 701.40, 729.491, 729.492, 729.493, 735.291, 735.292, 743.041, 743.042, 1901.187, and 1907.033 of the Revised Code regarding 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.

### Primary Sponsor(s)

George Lang (R)

### Tracking Info

	Position
CTAO	Neutral

**SB 135** Regards real property foreclosures and estate sales

[State Website](#) OH

Latest Action: Referred to committee: Judiciary on 03/18/2025

### Description

To amend sections 2127.38, 2329.01, 2329.151, 2329.152, 2329.153, 2329.17, 2329.18, 2329.19, 2329.20, 2329.211, 2329.26, 2329.27, 2329.312, 2329.52, and 5721.10 of the Revised Code relating to real property foreclosures and estate sales.

### Primary Sponsor(s)

Andy Brenner (R)

### Tracking Info

	Position
CTAO	Watch

**SB 145** Rename the Department of Development; modify the housing law

[State Website](#) OH

Latest Action: Referred to committee: Housing on 03/18/2025

## Description

To amend sections 9.47, 9.66, 107.03, 107.21, 117.55, 121.02, 121.03, 121.35, 122.01, 122.011, 122.012, 122.013, 122.014, 122.02, 122.03, 122.04, 122.041, 122.042, 122.05, 122.06, 122.07, 122.071, 122.073, 122.075, 122.077, 122.08, 122.081, 122.082, 122.083, 122.085, 122.086, 122.087, 122.088, 122.089, 122.0810, 122.0811, 122.0812, 122.0813, 122.0814, 122.0815, 122.0816, 122.0817, 122.09, 122.10, 122.11, 122.121, 122.131, 122.132, 122.133, 122.134, 122.135, 122.136, 122.14, 122.15, 122.151, 122.152, 122.153, 122.154, 122.155, 122.156, 122.16, 122.17, 122.171, 122.172, 122.173, 122.174, 122.175, 122.176, 122.177, 122.178, 122.179, 122.1710, 122.1711, 122.18, 122.19, 122.20, 122.21, 122.22, 122.23, 122.24, 122.25, 122.26, 122.27, 122.29, 122.291, 122.30, 122.31, 122.32, 122.33, 122.35, 122.36, 122.37, 122.38, 122.401, 122.403, 122.406, 122.4017, 122.4018, 122.4019, 122.4020, 122.4023, 122.4024, 122.4030, 122.4031, 122.4032, 122.4033, 122.4034, 122.4035, 122.4036, 122.4037, 122.4040, 122.4043, 122.4044, 122.4045, 122.4046, 122.4050, 122.4051, 122.4055, 122.4063, 122.4070, 122.4071, 122.4073, 122.4075, 122.4076, 122.4077, 122.41, 122.42, 122.43, 122.44, 122.45, 122.451, 122.46, 122.47, 122.48, 122.49, 122.52, 122.53, 122.54, 122.55, 122.56, 122.561, 122.57, 122.571, 122.58, 122.59, 122.60, 122.601, 122.602, 122.603, 122.604, 122.605, 122.61, 122.62, 122.63, 122.631, 122.632, 122.633, 122.64, 122.641, 122.6510, 122.6511, 122.6512, 122.67, 122.68, 122.681, 122.69, 122.70, 122.701, 122.71, 122.72, 122.73, 122.74, 122.75, 122.76, 122.77, 122.78, 122.79, 122.80, 122.81, 122.82, 122.84, 122.85, 122.851, 122.852, 122.86, 122.88, 122.89, 122.90, 122.91, 122.92, 122.921, 122.922, 122.923, 122.924, 122.925, 122.94, 122.941, 122.942, 122.951, 122.9511, 122.9512, 122.96, 123.01, 123.22, 125.08, 125.081, 125.111, 125.20, 125.836, 125.901, 126.023, 126.32, 126.62, 140.01, 145.035, 149.311, 150.02, 151.40, 153.59, 164.02, 165.01, 165.03, 165.20, 166.01, 166.02, 166.03, 166.04, 166.05, 166.06, 166.07, 166.08, 166.09, 166.12, 166.13, 166.14, 166.15, 166.16, 166.17, 166.18, 166.19, 166.20, 166.21, 166.25, 166.27, 167.02, 169.05, 173.08, 174.01, 174.02, 174.03, 174.04, 174.05, 174.06, 174.07, 175.03, 175.04, 175.06, 175.15, 176.01, 176.07, 184.01, 184.151, 184.16, 187.01, 187.03, 187.04, 187.05, 187.061, 191.02, 191.03, 191.10, 191.13, 191.15, 191.17, 191.19, 191.27, 191.30, 191.33, 191.35, 191.37, 191.40, 191.44, 191.45, 308.21, 321.261, 321.262, 333.03, 333.04, 333.05, 340.13, 703.34, 709.024, 709.192, 715.70, 715.72, 902.04, 991.02, 1517.14, 1551.01, 1551.05, 1551.06, 1551.11, 1551.12, 1551.15, 1551.19, 1551.20, 1551.311, 1551.32, 1551.33, 1551.35, 1555.02, 1555.03, 1555.04, 1555.05, 1555.06, 1555.08, 1555.17, 1728.01, 1728.07, 3326.02, 3327.17, 3333.373, 3333.50, 3366.01, 3366.03, 3366.04, 3735.27, 3735.39, 3735.66, 3735.671, 3735.672, 3735.673, 3735.69, 3742.32, 3746.121, 3746.20, 3775.04, 3780.03, 3780.19, 4121.123, 4164.04, 4164.12, 4301.17, 4303.181, 4303.262, 4503.591, 4582.58, 4901.021, 4906.02, 4928.06, 4928.43, 4928.51, 4928.52, 4928.53, 4928.54, 4928.543, 4928.544, 4928.55, 4928.56, 4928.57, 4928.58, 4928.581, 4928.582, 4928.583, 4928.61, 4928.62, 4928.63, 4928.75, 4929.16, 4929.161, 4929.163, 4981.02, 4981.03, 5101.16, 5104.30, 5117.02, 5117.03, 5117.04, 5117.05, 5117.07, 5117.071, 5117.08, 5117.09, 5117.10, 5117.12, 5117.22, 5119.34, 5120.07, 5126.071, 5126.18, 5501.031, 5531.08, 5703.0510, 5709.12, 5709.211, 5709.212, 5709.22, 5709.40, 5709.41, 5709.45, 5709.48, 5709.51, 5709.61, 5709.62, 5709.63, 5709.631, 5709.632, 5709.633, 5709.64, 5709.66, 5709.67, 5709.671, 5709.68, 5709.69, 5709.73, 5709.78, 5709.82, 5709.87, 5709.88, 5709.882, 5717.02, 5725.32, 5725.33, 5726.54, 5726.55, 5726.59, 5727.75, 5729.032, 5729.16, 5733.33, 5733.34, 5733.352, 5733.58, 5733.59, 5747.01, 5747.331, 5747.51, 5747.66, 5747.67, 5751.52, 5751.54, 5751.55, 6111.12, 6121.02, and 6123.031 and to enact sections 122.634 and 122.635 of the Revised Code to rename the Department of Development to the Department of Housing and Development and to otherwise modify the law related to housing.

## Primary Sponsor(s)

Michele Reynolds (R), Hearcel Craig (D)

## Tracking Info

### Position

CTAO

Watch

**SB 155** Revise the real estate wholesaler law

[State Website](#) OH

Latest Action: Effective on 03/01/2026

## Description

To amend sections 4735.18 and 4735.24 and to enact section 5301.95 of the Revised Code to amend the law related to real estate wholesalers.

## Primary Sponsor(s)

Andy Brenner (R), Catherine Ingram (D)

## Tracking Info

### Position

CTAO

Support

**SB 206** Authorize property tax reduction for certain owner-occupied homes

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 05/27/2025

## Description

To amend sections 323.152, 323.153, 323.158, 4503.06, 4503.066, 4503.067, 4503.068, 4503.069, and 4503.0610 and to enact section 4503.0612 of the Revised Code to authorize a property tax reduction for certain owner-occupied homes.

## Primary Sponsor(s)

Al Cutrona (R)

## Tracking Info

### Position

CTAO

Support

**SB 225** Expand the Address Confidentiality Program

[State Website](#) OH

Latest Action: Referred to committee: Judiciary on 06/24/2025

## Description

To amend sections 111.41, 111.42, and 111.99 of the Revised Code to expand the Address Confidentiality Program.

## Primary Sponsor(s)

Susan Manchester (R)

## Tracking Info

### Position

CTAO

Support

**SB 275** Allow partial property tax deferral for eligible homeowners

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 09/30/2025

### Description

To amend sections 319.202, 319.302, 323.155, 323.158, 4503.0610, and 5323.02 and to enact sections 323.21 and 323.22 of the Revised Code to allow eligible homeowners to defer the payment of a portion of their property taxes.

### Primary Sponsor(s)

Hearcel Craig (D), Michele Reynolds (R)

### Tracking Info

	Position
CTAO	Amend

**SB 300** Regards the Treasurer of State

[State Website](#) OH

Latest Action: Referred to committee: Finance on 10/21/2025

### Description

To amend sections 113.05, 113.051, 113.09, 113.16, 117.44, 118.05, 120.52, 128.54, 135.01, 135.032, 135.14, 135.143, 135.22, 135.35, 135.45, 135.451, 151.01, 164.09, 183.51, 317.36, 319.63, 321.46, 321.47, 323.611, 956.13, 1557.03, 3307.12, 3333.374, 3334.08, 3334.11, 3705.242, 3737.945, 3953.231, 4511.19, 4705.09, 4705.10, 5528.54, 5725.22, 5725.23, 5729.05, 5729.10, 5739.17, 5747.51, and 6101.51; to amend, for the purpose of adopting a new section number as indicated in parentheses, section 135.45 (113.07); to enact section 113.052; and to repeal sections 113.10 and 113.43 of the Revised Code relating to the Treasurer of State.

### Primary Sponsor(s)

Kristina Roegner (R)

**SB 356** Temporarily increase the amount of the homestead exemptions

[State Website](#) OH

Latest Action: Referred to committee: Finance on 02/10/2026

### Description

To temporarily increase the amount of the homestead exemptions and to declare an emergency.

### Primary Sponsor(s)

Kyle Koehler (R)

**SB 359** Modify tax enforcement authority and sales tax exemption

[State Website](#) OH

Latest Action: Referred to committee: Ways and Means on 02/10/2026

### Description

To amend sections 323.121, 323.132, 323.31, 718.08, 718.27, 718.88, 718.89, 4503.06, 5703.42, 5703.52, 5703.60, 5703.70, 5717.01, 5717.011, 5717.02, 5721.011, 5726.21, 5739.02, 5745.04, 5747.09, 5747.15, 5747.43, and 5751.06 and to enact sections 5703.59, 5717.021, and 5739.125 of the Revised Code to modify the tax enforcement authority of the Department of Taxation, municipal tax administrators, county treasurers, and the Board of Tax Appeals and to modify a sales tax exemption for automated car wash services.

### Primary Sponsor(s)

Tim Schaffer (R)

### Tracking Info

	Position
CTAO	Watch

**SB 366** Require some delinquent property tax payments upon lot transfer

[State Website](#) OH

Latest Action: Referred to committee: Local Government on 02/17/2026

### Description

To amend sections 317.22 and 319.20 and to enact section 319.204 of the Revised Code to sometimes require payment of delinquent property taxes and assessments when a lot is transferred.

### Primary Sponsor(s)

Louis Blessing (R), Catherine Ingram (D)

### Tracking Info

	Position
CTAO	Support

**HJR 7** CA: Exempt owner-occupied residences from property tax

[State Website](#) OH

Latest Action: Referred to committee: General Government on 03/03/2026

### Description

Proposing to amend Section 2 of Article XII of the Constitution of the State of Ohio to, beginning in 2027, exempt owner-occupied residences from property tax and to modify the manner and mode of property taxation.

### Primary Sponsor(s)

Mark Hiner (R)