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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
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Office

H.B. 196
133rd General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Rep. Powell

Sam Benham, Attorney

SUMMARY

- Exempts from sales and use tax memberships to gyms or other recreational or sports club facilities operated by nonprofit charitable organizations.

DETAILED ANALYSIS

Sales and use tax exemption for certain gym memberships

Continuing law subjects to sales and use taxation memberships to gyms or other recreational or sports club facilities but exempts memberships to such facilities provided by state agencies and local governments.¹ The bill would also exempt such membership services if provided by a federally tax-exempt nonprofit charitable organization, i.e., an organization described in section 501(c)(3) of the Internal Revenue Code.²

This exemption would apply beginning on the first day of the first month commencing after the bill's effective date.³

HISTORY

Action	Date
Introduced	04-10-19

H0196-I-133/ec

¹ R.C. 5739.02(B)(22), not in the bill.

² R.C. 5739.01(B)(3)(n) and (o).

³ Section 3 of the bill.