



OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Sam Benham

H.B. 177

132nd General Assembly
(As Introduced)

Reps. West and Young, Patterson, Vitale, Boggs, Riedel, Thompson, Bocchieri, Sheehy, Dean, Howse, Antonio, Reece, Lepore-Hagan, Fedor

BILL SUMMARY

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

CONTENT AND OPERATION

Sales and use tax exemption for certain gym memberships

The bill exempts from sales and use tax memberships to gyms or other recreational or sports club facilities if the membership services are provided by a federally tax-exempt nonprofit charitable organization, i.e., an exempt organization described in section 501(c)(3) of the Internal Revenue Code, beginning in the first July following the bill's effective date.¹ Continuing law exempts from sales and use tax such memberships to facilities provided by state agencies and local governments.²

HISTORY

ACTION	DATE
Introduced	04-05-17

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¹ R.C. 5739.01(B)(3)(n) and (o); Section 3.

² R.C. 5739.02(B)(22), not in the bill.