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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
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Office

S.B. 19  
134<sup>th</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Sen. Schaffer

Mackenzie Damon, Attorney

### SUMMARY

- Authorizes a property tax exemption for certain privately owned wetlands.

### DETAILED ANALYSIS

#### Private wetlands exemption

The bill authorizes a property tax exemption for certain privately owned wetlands. To qualify, the property must be owned or held by a 501(c)(3) organization that is dedicated to the conservation of natural resources or improving water quality. Additionally, the property must be subject to a federal or state environmental response plan for wetland conservation or mitigation.<sup>1</sup>

The exemption applies to tax years ending on or after the provision's effective date.<sup>2</sup>

### HISTORY

| Action     | Date     |
|------------|----------|
| Introduced | 01-26-21 |

S0019-I-134/ar

<sup>1</sup> R.C. 5709.09.

<sup>2</sup> Section 3.