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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

[Click here for S.B. 19's Fiscal Note](#)

**Version:** As Passed by the Senate

**Primary Sponsor:** Sen. Schaffer

Michael Hinel, Attorney

### SUMMARY

- Authorizes a property tax exemption for certain property used for wetland conservation or water quality improvement projects.

### DETAILED ANALYSIS

#### Private wetlands exemption

The bill authorizes a property tax exemption for certain property used for wetland conservation or water quality improvement projects. 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 either be subject to (a) a federal or state environmental response plan for wetland conservation or mitigation or (b) a project to improve the quality of the state's natural waters that receives funding through the H2Ohio program.<sup>1</sup>

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

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<sup>1</sup> R.C. 5709.09(B). The H2Ohio program provides funding for water quality improvement projects. The bill applies to "nature water projects," which are projects that will help reduce the levels of phosphorus, nitrogen, or sediment in the state's natural waters. R.C. 126.60, not in the bill.

<sup>2</sup> Section 3.

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## HISTORY

Action	Date
Introduced	01-26-21
Reported, S. Ways & Means	02-23-21
Passed Senate (31-0)	02-24-21

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