



Ohio Legislative Service Commission

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Addendum to Fiscal Note for S.B. 75

Fiscal Effect of AM1233-1 In Senate Civil Justice October 21, 2015

Description: Removes language amending the current definition of land devoted exclusively to agricultural use, which would add land devoted exclusively to agritourism if that land is contiguous to, or part of, land otherwise devoted exclusively to agricultural use (i.e., the current definition) and under common ownership. This may reduce the number of qualifying acres. Also states that agritourism on land that otherwise meets the definition of "land devoted exclusively to agricultural use" does not disqualify the land for current agricultural use valuation (CAUV).

Fiscal effect: May increase tax revenues to units of local government relative to potential revenue effects of LSC 131 0401-1, if land used for agritourism is contiguous to but does not itself qualify as devoted exclusively to agricultural use. Appears to eliminate any fiscal effect of the CAUV provisions of the bill relative to current law.