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**Committees**  
Chairman-Finance Subcommittee on  
Workforce  
Agriculture  
Financial Institutions  
Finance  
Health and Human Service  
Insurance  
Ways and Means

**Senate Bill 211**  
**Senate Ways and Means Committee**  
**Sponsor Testimony – Senator Bill Beagle**  
**May 18, 2016**

Chairman Peterson and members of the Senate Ways and Means Committee, thank you for the opportunity to testify on Senate Bill 211.

This legislation will exempt gym and recreational memberships operated by nonprofit organizations from sales and use taxation. This legislation will primarily impact memberships to local YMCAs and other facilities operated by 501(c)3 organizations in Ohio.

Across the United States, there are YMCA facilities in over 10,000 neighborhoods that serve more than 17.5 million members through the leadership and service of more than 600,000 volunteers. The YMCA has a global reach but is community centered and has a strong local presence throughout so many communities in Ohio.

The YMCA and many other nonprofits work diligently to promote healthy living, provide opportunities for children to realize their potential, and encourage others to participate in social responsibility by giving back to the community. In addition, many YMCAs also offer Physical Education courses for homeschool students; these courses provide dynamic community and educational opportunities.

The YMCA will never turn a family away due to an inability to pay for membership. This legislation will provide an additional incentive for families that can afford a membership to join and participate in fitness activities as a family. It will also support local organizations that partner with our local communities to improve the health and wellbeing of Ohioans.

Ohio is one of only six states with this sales tax on non-profit organization memberships. The tax removal would amount to less than \$10 million yearly, but will have a far-reaching positive impact throughout our state. As we continue to address our tax system, this is an important one for us to re-evaluate in our state.

Chairman Peterson and members of the Ways and Means Committee, thank you for the opportunity to testify on Senate Bill 211. I am happy to answer any questions at this time.