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**Tim Ginter**

**Ohio House of Representatives**  
**132<sup>nd</sup> General Assembly**

Sponsor Testimony, House Bill 24, 132<sup>nd</sup> General Assembly

Senate Ways and Means Committee

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Chairman Eklund, Vice Chair Terhar, Ranking Member Williams, and members of the Senate Ways and Means Committee, thank you for the opportunity to present sponsor testimony on House Bill 24. This bill permits qualifying veteran's organizations a property tax exemption. More specifically, those veteran's organizations applicable to 501(c) (4) charities that also meet the qualifications of a 501(c) (19) or 501(c) (23) charity will receive a property tax exemption where previously disallowed. I am proud to sponsor this bill on behalf of our veterans in Ohio. This bill has been interpreted by veteran organizations across the state to be a potential benefit to their particular organizations and members.

This legislation was drafted in response to the John W. Covert, Chapter #47 Disabled American Veterans in East Liverpool, Ohio. My office and I have been working closely with representatives from East Liverpool since the Fall of 2015 on this specific issue. Through a donation, Disabled American Veterans Chapter #47 obtained a small parcel of land parallel to their facility. Upon this donation, DAV Chapter #47 became liable for the property taxes associated with the parcel of land. In their effort to find a remedy for the unexpected property tax, DAV Chapter #47 contacted the state and national DAV organizations for assistance at which time it was revealed that their property tax concerns could be solved via legislation. It is reasonable to conclude that other qualifying veteran's organizations in similar situations have been discouraged to accept donations of real estate that could have greatly benefitted their cause. House Bill 24 will enable veteran's organizations to potentially expand their facilities and capital in order to serve more of our honored service men and women and the communities in which they live.

This legislation simply brings our qualifying veterans organizations in line with other charitable organizations already exempted from property tax in Ohio and serves to honor our brave service men and women who protect our freedom each and every day. Chairman Eklund and members of the Senate Ways and Means Committee, I ask for your support for House Bill 24 and am happy to answer any questions the committee may have at this time.

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