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**Senate Bill 147 Sponsor Testimony**  
**Senate Ways and Means Committee**  
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Chairman Blessing, Vice-Chair Roegner, Ranking Member Williams and members of the Senate Ways and Means Committee, thank you for the opportunity to provide sponsor testimony on Senate Bill 147. This legislation would exempt from sales tax memberships to gyms or other recreational facilities operated by nonprofit 501(c)(3) organizations.

You may recall this language passed the Senate as part of House Bill 110, the Operating Budget, but was removed by the House so that it could go through the legislative process as a standalone bill.

Ohio is one of only 3 states that tax nonprofit fitness memberships, such as YMCAs. This wasn't always the case though, up until the mid -1990s Ohio YMCAs were tax exempt in all aspect of their mission work. These nonprofit fitness memberships were perhaps mistakenly included in a tax revision. This bill would return Ohio YMCAs to full tax exempt status.

Ohio YMCAs provide many benefits to their local communities including:

- Ohio Y's give over \$23 million in financial assistance annually to make the Y available to any community member, regardless of their ability to pay
- Last year, over 29,000 volunteers donated over \$2.8 million worth of time

Removing the sales tax on fitness memberships would allow YMCAs, as well as other nonprofits, to lower their rates, thus making them more affordable and accessible. Thank you again for the opportunity to give sponsor testimony, I would be happy to answer any questions the committee may have.