

I_135_1797

135th General Assembly
Regular Session
2023-2024

Sub. H. B. No. 166

A BILL

To enact section 902.20 of the Revised Code to 1
authorize certain municipalities to levy a tax 2
on providers of housing for temporary foreign 3
agricultural workers. 4

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 902.20 of the Revised Code be 5
enacted to read as follows: 6

Sec. 902.20. (A) As used in this section: 7

(1) "Foreign agricultural worker" means an individual who 8
is lawfully admitted to the United States on a temporary basis 9
to perform agricultural labor, as defined in section 3121 of the 10
Internal Revenue Code. 11

(2) "Qualifying municipal corporation" means a municipal 12
corporation that (a) is located within a county with fewer than 13
forty sites listed on the national register of historic places, 14
(b) has a population of less than twenty thousand, (c) levies an 15
income tax in accordance with Chapter 718. of the Revised Code, 16
and (d) within two miles outside the municipal boundaries of 17



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which is located a facility or site at which an annual racing 18
event sanctioned by the national hot rod association is 19
conducted. 20

(3) "Internal Revenue Code" has the same meaning as in 21
section 5747.01 of the Revised Code. 22

(B) For the purpose of funding the lawful activities of 23
the municipal corporation and paying the costs of administering 24
the tax, the legislative authority of a qualifying municipal 25
corporation may, by ordinance, levy an excise tax on any person 26
that provides a dwelling located in the municipal corporation to 27
house a foreign agricultural worker. The amount of the tax shall 28
equal the amount of the compensation paid to the workers living 29
in such a dwelling multiplied by the rate of the income tax 30
levied by the municipal corporation, except that any 31
compensation that is subject to that income tax shall be 32
excluded from this computation. At the request of a taxpayer, 33
the municipal corporation shall direct the worker's employer to 34
disclose to the taxpayer the amount of such compensation over a 35
period requested by the taxpayer. 36

The legislative authority shall establish all regulations 37
necessary to provide for the administration and allocation of 38
the tax. The regulations shall prescribe the time for payment of 39
the tax and may provide for the imposition of penalties, 40
interest, or both, for late payments, provided that the rate at 41
which interest accrues on a late payment shall not exceed the 42
rate per annum prescribed pursuant to section 5703.47 of the 43
Revised Code. 44

(C) Revenue from the tax shall be used by the municipal 45
corporation for any lawful purpose, including paying the 46
municipal corporation's costs of administering the tax. 47