

S. B. No. 39  
As Passed by the Senate

\_\_\_\_\_ moved to amend as follows:

In line 2 of the title, after "Code" insert "and to amend Section 1  
757.60 of H.B. 33 of the 135th General Assembly" 2

In line 3 of the title, after "tax" insert "and to extend the sunset 3  
date of the Joint Committee on Property Tax Review and Reform" 4

After line 1973, insert: 5

**"Section 4.** That Section 757.60 of H.B. 33 of the 135th 6  
General Assembly be amended to read as follows: 7

**Sec. 757.60.** (A) The Joint Committee on Property Tax 8  
Review and Reform is created or recreated under division (D) (1) 9  
of this section, as applicable, and is composed of the following 10  
members: 11

(1) Five members of the Senate, three of whom are members 12  
of the majority party appointed by the President of the Senate 13  
and two of whom are members of the minority party appointed by 14  
the Minority Leader of the Senate; 15

(2) Five members of the House of Representatives, three of 16



whom are members of the majority party appointed by the Speaker 17  
of the House of Representatives and two of whom are members of 18  
the minority party appointed by the Minority Leader of the House 19  
of Representatives; 20

The Committee shall be co-chaired by one majority party 21  
member of the Senate, appointed by the President of the Senate, 22  
and one majority party member of the House of Representatives, 23  
appointed by the Speaker of the House of Representatives. 24

(B) The Committee shall review the history and purpose of 25  
all aspects of Ohio's property tax law, including the forms of 26  
levies, exemptions, and local subdivision budgeting. The 27  
Committee may hold hearings on pending legislation related to 28  
property taxation and make recommendations regarding that 29  
legislation. The Committee shall hold its first meeting not 30  
later than ninety days after ~~the effective date of this section~~ 31  
October 3, 2023. If the Committee is reformed under division (D) 32  
(1) of this section, the reformed Committee shall hold its first 33  
meeting not later than ninety days after the effective date of 34  
this amendment. 35

The Committee shall produce a report describing the 36  
activities and findings of the Committee and making 37  
recommendations on reforms to Ohio's property tax law and shall 38  
submit this report to the President of the Senate, the Speaker 39  
of the House of Representatives, and the Minority Leaders of the 40  
Senate and the House of Representatives not later than December 41  
31, ~~2024~~2025. If the Committee submits a report not later than 42  
December 31, 2024, then it shall submit a second report not 43  
later than December 31, 2025. 44

(C) Members of the Committee shall serve at the pleasure 45  
of the appointing authority and without compensation. 46

~~(D)~~(D) (1) If the Committee has ceased to exist before the effective date of this amendment, it shall be recreated on the effective date of this amendment, and it shall cease to exist upon the submission of its last required report under division (B) of this section. 47  
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(2) The Committee ceases to exist upon the submission of the report required under division (B) of this section, subject to division (D) (1) of this section. 52  
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**Section 5.** That existing Section 757.60 of H.B. 33 of the 135th General Assembly is hereby repealed." 55  
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The motion was \_\_\_\_\_ agreed to.

SYNOPSIS 57

**Joint Committee on Property Tax Review and Reform** 58

**Section 757.60 of H.B. 33 of the 135th General Assembly** 59

Extends the date on which the Joint Committee on Property Tax Review and Reform is to cease to exist by one year, to December 31, 2025. 60  
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Requires the Committee to reform as of the effective date of this amendment should the Committee cease to exist before that date. (The Committee is currently scheduled to sunset on December 31, 2024.) 63  
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