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Senate Ways & Means Committee Senate Bill 89 Sponsor Testimony

Chair Blessing, Vice Chair Roegner, Ranking Member DeMora, and members of the Senate Ways and Means Committee, thank you for the opportunity to provide sponsor testimony on Senate Bill 89.

The goal of this legislation is simple; it incentivizes Ohioans to be active and live a healthy lifestyle. By offering tax breaks to everyday Ohioans, we can initiate a catalyst for change.

According to 2022 LSC research, Ohio had the 7th highest percentage of obese adults across the country. Furthermore, 38.1% of adults in Ohio are considered obese, which equates to nearly every 2 in 5 Ohioans. Obesity can be directly correlated to a lack of physical exercise, and many individuals do not have the financial means to make that shift in their life. This legislation will reward Ohioans for making that healthy switch.

Obesity can be correlated to many different health conditions and increases the risk for developing such conditions, including heart disease, type 2 diabetes, hypertension, stroke, and even certain types of cancer, which can inevitably lead to higher medical costs and the potential for overreliance on chronic medication.

As written, this legislation authorizes a personal income tax deduction for gym memberships and personal training, of up to \$1,500 annually. When filing taxes, if you can prove the purchase of a gym membership, you will be eligible to receive a tax deduction.

I would also like to mention that this legislation has the potential opportunity to have a positive economic impact on Ohio's fitness related businesses. By persuading more Ohioans to sign up for gym memberships, local gyms, fitness facilities, and personal trainers could receive a higher volume of business, further increasing their overall revenue.

Speak to Sub-Bill:

Additionally, my office has been working with LSC to produce a Sub-Bill, which would establish a \$100 non-refundable tax credit for the first \$100 of the possible \$1,500 tax deduction. The consumer must spend the equivalent value, or up to the maximum \$100 – in gym membership or personal training fees, to qualify for this non-refundable tax credit – the remaining \$1,400 would still be eligible for a standard tax deduction. This Sub-Bill also takes into consideration households that file jointly, by increasing the credit to \$200, and the deduction to \$2,800, respectfully.

With the addition of a non-refundable tax credit, this legislation would ensure that Ohioans have the opportunity to be adequately compensated for the expenses they incur from the fitness facilities or personal training. Again, the credit will be a one-to-one value, meaning Ohioans must spend the money to get the money, which is subject to one's tax liability.

Thank you again for the opportunity to provide sponsor testimony on Senate Bill 89. I would be happy to answer any questions at this time.