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Office of Research
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H.B. 147
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Rep. Lorenz

Andrew Little, Attorney

SUMMARY

- Authorizes a sales and use tax exemption for building and construction materials and services for certain building projects located in the territory of a port authority.

DETAILED ANALYSIS

Sales tax exemption for projects in port authority territory

The bill authorizes a sales and use tax exemption for building and construction materials and services sold to contractors for projects located in the territory of a municipal corporation, township, or county, or some combination of those, that has established a port authority, provided two conditions are met:

- The contractor is working under a contract requiring the property owner to pay at least \$25 million;
- The owner is bound by a separate agreement to finance or assist in the completion of public infrastructure improvements to the surrounding area.¹

The exemption applies beginning on the first day of the first month after the bill's 90-day effective date.²

¹ R.C. 5739.02(B)(13)(j) and 5739.03.

² Section 3.

HISTORY

Action	Date
Introduced	03-03-25
