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OHIO LEGISLATIVE SERVICE COMMISSION

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Office

H.B. 420
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Click and Willis

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SUMMARY

- Sunsets property taxes levied for a continuing period of time, other than debt levies, after tax year 2029, but allows them to be renewed for a specific period of years in the same manner as taxes currently levied for a period of years are renewed.
- Sunsets property taxes levied for a continuing period of time and pledged to pay debt in the tax year before the year the debt is fully paid, with allowance for renewal.
- Prohibits submission to voters of new property tax levies for a continuing period of time at any election that is more than 100 days after the bill's 90-day effective date.
- Names the bill the Taxpayers Freedom Trilogy – Act One: Discontinuing the Continuum.

DETAILED ANALYSIS

Property tax levies for a continuing term

Under current law, property taxes subject to voter approval may be levied either for a specific period of years or, for some levy types, a continuing period of time. The bill prohibits new voted levies for a continuing period, preventing them from going before voters at an election occurring 100 days or more after the bill's 90-day effective date.¹

The bill also sunsets existing voter-approved property taxes levied for a continuing period of time and not pledged to service debt after tax year 2029. Property taxes levied to service debt

¹ R.C. 5705.03(B)(4) and Section 4, and R.C 5705.261, repealed, with conforming changes in R.C. 505.37, 505.48, 505.481, 3311.21, 3311.50, 3318.05, 3318.052, 3318.08, 3318.18, 3318.44, 3354.12, 3358.11, 5705.19, 5705.191, 5705.192, 5705.198, 5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.2114, 5705.222, 5705.23, 5705.233, 5705.25, 5705.251, 5748.02, 5748.03, 5748.04, and 5748.09.

are sunset after the tax year that is before the year in which the debt is fully paid. Continuing levies sunset by the bill may be renewed in the same manner as if the continuing levy were already a levy for a specific term of years under the bill.²

HISTORY

Action	Date
Introduced	08-25-25

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² R.C. 5705.171(A) and (B).