

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 999

Representative Troy

Cosponsors: Representatives Abdullahi, Baker, Brennan, Miller, J., Rader, Sims

To enact section 5709.94 of the Revised Code to 1
prohibit property tax exemptions for data 2
centers. 3

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

Section 1. That section 5709.94 of the Revised Code be 4
enacted to read as follows: 5

Sec. 5709.94. (A) As used in this section: 6

(1) "Data center" means one or more buildings or physical 7
facilities or infrastructure, located on a single real property 8
parcel or on contiguous, adjacent, or otherwise aggregated real 9
property parcels that are used primarily or exclusively for 10
digital information services such as the management, storage, 11
processing, and dissemination of electronic data and information 12
through the use of computer systems, servers, networking 13
equipment, and related components, including equipment cooling 14
systems, or virtual currency mining. 15

(2) "Local tax incentive" means the programs and 16
assistance provided or administered by a political subdivision 17
under Chapters 725. and 1728. and sections 3735.67 to 3735.70, 18
5709.40 to 5709.43, 5709.61 to 5709.69, 5709.73 to 5709.75, and 19

5709.77 to 5709.81 of the Revised Code and any other section of 20
the Revised Code under which a political subdivision authorizes 21
the exemption of property from taxation, whether in whole or in 22
part. 23

(3) "Political subdivision" means a township, municipal 24
corporation, or county. 25

(B) No political subdivision shall authorize a local tax 26
incentive for a data center on or after the effective date of 27
this section. A local tax incentive authorized in violation of 28
this division is void. 29

(C) Neither the tax commissioner nor any county auditor 30
shall approve an application for tax exemption for a data center 31
pursuant to section 5715.27 of the Revised Code on or after the 32
effective date of this section. An exemption approved in 33
violation of this division is void. 34