

**As Reported by the Senate Finance Committee**

**136th General Assembly**

**Regular Session**

**2025-2026**

**Am. S. B. No. 120**

**Senator Hicks-Hudson**

**Cosponsors: Senators Blackshear, Smith, DeMora, Weinstein, Schaffer, Brenner,  
Romanchuk**

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To amend sections 3781.06, 3781.061, and 5713.30 of  
the Revised Code relating to temporary  
greenhouses and building codes, to establish the  
Urban Farmer Youth Initiative Pilot Program, to  
codify certain property tax requirements for  
agricultural land, and to make an appropriation.

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

**Section 1.** That sections 3781.06, 3781.061, and 5713.30 of  
the Revised Code be amended to read as follows:

**Sec. 3781.06.** (A) (1) Any building that may be used as a  
place of resort, assembly, education, entertainment, lodging,  
dwelling, trade, manufacture, repair, storage, traffic, or  
occupancy by the public, any residential building, and all other  
buildings or parts and appurtenances of those buildings erected  
within this state, shall be so constructed, erected, equipped,  
and maintained that they shall be safe and sanitary for their  
intended use and occupancy.

(2) Nothing in sections 3781.06 to 3781.18, 3781.40, and  
3791.04 of the Revised Code shall be construed to limit the  
power of the division of industrial compliance of the department

of commerce to adopt rules of uniform application governing 20  
manufactured home parks pursuant to section 4781.26 of the 21  
Revised Code. 22

(B) Sections 3781.06 to 3781.18, 3781.40, and 3791.04 of 23  
the Revised Code do not apply to any of the following: 24

(1) Either of the following: 25

(a) Buildings or structures that are incident to the use 26  
for agricultural purposes of the land on which the buildings or 27  
structures are located, provided those buildings or structures 28  
are not used in the business of retail trade. For purposes of 29  
this division, a building or structure is not considered used in 30  
the business of retail trade if fifty per cent or more of the 31  
gross income received from sales of products in the building or 32  
structure by the owner or operator is from sales of products 33  
produced or raised in a normal crop year on farms owned or 34  
operated by the seller; 35

(b) Temporary greenhouses. 36

(2) Existing single-family, two-family, and three-family 37  
detached dwelling houses for which applications have been 38  
submitted to the director of children and youth pursuant to 39  
section 5104.03 of the Revised Code for the purposes of 40  
operating type A family child care homes as defined in section 41  
5104.01 of the Revised Code; 42

(3) A mobile computing unit. As used in this division, 43  
"mobile computing unit" means an assembly that meets all of the 44  
following criteria: 45

(a) Its purpose is to house and operate computers as 46  
defined in section 2913.01 of the Revised Code. 47

(b) Its exterior is integral to the protection or cooling,	48
or both, of the computers housed within it.	49
(c) It is not attached to a permanent foundation.	50
(d) It is not accessible to the public.	51
(e) It is not designed for regular occupancy, but rather	52
limited access for service and maintenance.	53
(f) It can be moved or transported as a single integrated	54
unit.	55
(C) As used in sections 3781.06 to 3781.18 and 3791.04 of	56
the Revised Code:	57
(1) "Agricultural purposes" include agriculture, farming,	58
dairying, pasturage, apiculture, algaculture meaning the farming	59
of algae, horticulture, floriculture, viticulture, ornamental	60
horticulture, olericulture, pomiculture, and animal and poultry	61
husbandry.	62
(2) "Building" means any structure consisting of	63
foundations, walls, columns, girders, beams, floors, and roof,	64
or a combination of any number of these parts, with or without	65
other parts or appurtenances.	66
(3) "Industrialized unit" means a building unit or	67
assembly of closed construction fabricated in an off-site	68
facility, that is substantially self-sufficient as a unit or as	69
part of a greater structure, and that requires transportation to	70
the site of intended use. "Industrialized unit" includes units	71
installed on the site as independent units, as part of a group	72
of units, or incorporated with standard construction methods to	73
form a completed structural entity. "Industrialized unit" does	74
not include a manufactured home as defined by division (C)(4) of	75

this section or a mobile home as defined by division (O) of 76  
section 4501.01 of the Revised Code. 77

(4) "Manufactured home" means a building unit or assembly 78  
of closed construction that is fabricated in an off-site 79  
facility and constructed in conformance with the federal 80  
construction and safety standards established by the secretary 81  
of housing and urban development pursuant to the "Manufactured 82  
Housing Construction and Safety Standards Act of 1974," 88 Stat. 83  
700, 42 U.S.C.A. 5401, 5403, and that has a permanent label or 84  
tag affixed to it, as specified in 42 U.S.C.A. 5415, certifying 85  
compliance with all applicable federal construction and safety 86  
standards. 87

(5) "Permanent foundation" means permanent masonry, 88  
concrete, or a footing or foundation approved by the division of 89  
industrial compliance of the department of commerce pursuant to 90  
Chapter 4781. of the Revised Code, to which a manufactured or 91  
mobile home may be affixed. 92

(6) "Permanently sited manufactured home" means a 93  
manufactured home that meets all of the following criteria: 94

(a) The structure is affixed to a permanent foundation and 95  
is connected to appropriate facilities; 96

(b) The structure, excluding any addition, has a width of 97  
at least twenty-two feet at one point, a length of at least 98  
twenty-two feet at one point, and a total living area, excluding 99  
garages, porches, or attachments, of at least nine hundred 100  
square feet; 101

(c) The structure has a minimum 3:12 residential roof 102  
pitch, conventional residential siding, and a six-inch minimum 103  
eave overhang, including appropriate guttering; 104

(d) The structure was manufactured after January 1, 1995;	105
(e) The structure is not located in a manufactured home park as defined by section 4781.01 of the Revised Code.	106 107
(7) "Safe," with respect to a building, means it is free from danger or hazard to the life, safety, health, or welfare of persons occupying or frequenting it, or of the public and from danger of settlement, movement, disintegration, or collapse, whether such danger arises from the methods or materials of its construction or from equipment installed therein, for the purpose of lighting, heating, the transmission or utilization of electric current, or from its location or otherwise.	108 109 110 111 112 113 114 115
(8) "Sanitary," with respect to a building, means it is free from danger or hazard to the health of persons occupying or frequenting it or to that of the public, if such danger arises from the method or materials of its construction or from any equipment installed therein, for the purpose of lighting, heating, ventilating, or plumbing.	116 117 118 119 120 121
(9) "Residential building" means a one-family, two-family, or three-family dwelling house, and any accessory structure incidental to that dwelling house. "Residential building" includes a one-family, two-family, or three-family dwelling house that is used as a model to promote the sale of a similar dwelling house. "Residential building" does not include an industrialized unit as defined by division (C)(3) of this section, a manufactured home as defined by division (C)(4) of this section, or a mobile home as defined by division (O) of section 4501.01 of the Revised Code.	122 123 124 125 126 127 128 129 130 131
(10) "Nonresidential building" means any building that is not a residential building or a manufactured or mobile home.	132 133

(11) "Accessory structure" means a structure that is 134  
attached to a residential building and serves the principal use 135  
of the residential building. "Accessory structure" includes, but 136  
is not limited to, a garage, porch, or screened-in patio. 137

(12) "Temporary greenhouse" means a structure covered with 138  
transparent or translucent materials for the purpose of 139  
admitting natural light and controlling the atmosphere for 140  
growing agricultural products, and in which both of the 141  
following conditions apply: 142

(a) There is little to no ground preparation; 143

(b) There is no foundation. 144

**Sec. 3781.061.** (A) Whenever a county zoning inspector 145  
under section 303.16 of the Revised Code, or a township zoning 146  
inspector under section 519.16 of the Revised Code, issues a 147  
zoning certificate that declares a specific building or 148  
structure is to be used in agriculture, such building is not 149  
subject to sections 3781.06 to 3781.20, 3781.40, or 3791.04 of 150  
the Revised Code. 151

(B) The exception to sections 3781.06 to 3781.20, 3781.40, 152  
or 3791.04 of the Revised Code, as described in division (A) of 153  
this section, includes a temporary greenhouse as defined in 154  
section 3781.06 of the Revised Code. 155

**Sec. 5713.30.** As used in sections 5713.31 to 5713.37 and 156  
5715.01 of the Revised Code: 157

(A) "Land devoted exclusively to agricultural use" means: 158

(1) Tracts, lots, or parcels of land totaling not less 159  
than ten acres to which, during the three calendar years prior 160  
to the year in which application is filed under section 5713.31 161

of the Revised Code, and through the last day of May of such 162  
year, one or more of the following apply: 163

(a) The tracts, lots, or parcels of land were devoted 164  
exclusively to commercial animal or poultry husbandry, 165  
aquaculture, algaculture meaning the farming of algae, 166  
apiculture, the cultivation of hemp by a person issued a hemp 167  
cultivation license under section 928.02 of the Revised Code, 168  
the production for a commercial purpose of timber, field crops, 169  
tobacco, fruits, vegetables, nursery stock, ornamental trees, 170  
sod, or flowers, or the growth of timber for a noncommercial 171  
purpose, if the land on which the timber is grown is contiguous 172  
to or part of a parcel of land under common ownership that is 173  
otherwise devoted exclusively to agricultural use. 174

(b) The tracts, lots, or parcels of land were devoted 175  
exclusively to biodiesel production, biomass energy production, 176  
electric or heat energy production, or biologically derived 177  
methane gas production if the land on which the production 178  
facility is located is contiguous to or part of a parcel of land 179  
under common ownership or leasehold that is otherwise devoted 180  
exclusively to agricultural use, provided that (i) at least 181  
fifty per cent of the feedstock used in the production is 182  
agricultural feedstock, (ii) at least twenty per cent of the 183  
agricultural feedstock used in the production is derived from 184  
parcels of land under common ownership or leasehold, and (iii) 185  
none of the feedstock used in the production consists of human 186  
waste. As used in this division, "agricultural feedstock" means 187  
manure and food waste, and "human waste" includes sludge as 188  
defined in section 6111.01 of the Revised Code. 189

(c) The tracts, lots, or parcels of land are eligible 190  
conservation land. 191

(2) Tracts, lots, or parcels of land totaling less than 192  
ten acres that, during the three calendar years prior to the 193  
year in which application is filed under section 5713.31 of the 194  
Revised Code and through the last day of May of such year, were 195  
devoted exclusively to commercial animal or poultry husbandry, 196  
aquaculture, algaculture meaning the farming of algae, 197  
apiculture, the cultivation of hemp by a person issued a hemp 198  
cultivation license under section 928.02 of the Revised Code, 199  
the production for a commercial purpose of field crops, tobacco, 200  
fruits, vegetables, timber, nursery stock, ornamental trees, 201  
sod, or flowers where such activities produced an average yearly 202  
gross income of at least twenty-five hundred dollars during such 203  
three-year period or where there is evidence of an anticipated 204  
gross income of such amount from such activities during the tax 205  
year in which application is made, or were eligible conservation 206  
land; 207

(3) Tracts, lots, or parcels of land, or portions thereof 208  
that, during the previous three consecutive calendar years have 209  
been designated as land devoted exclusively to agricultural use, 210  
but such land has been lying idle or fallow for up to one year 211  
and no action has occurred to such land that is either 212  
inconsistent with the return of it to agricultural production or 213  
converts the land devoted exclusively to agricultural use as 214  
defined in this section. Such land shall remain designated as 215  
land devoted exclusively to agricultural use provided that 216  
beyond one year, but less than three years, the landowner proves 217  
good cause as determined by the board of revision. 218

(4) Tracts, lots, or parcels of land, or portions thereof 219  
that, during the previous three consecutive calendar years have 220  
been designated as land devoted exclusively to agricultural use, 221  
but such land has been lying idle or fallow because of dredged 222

material being stored or deposited on such land pursuant to a 223  
contract between the land's owner and the department of natural 224  
resources or the United States army corps of engineers and no 225  
action has occurred to the land that is either inconsistent with 226  
the return of it to agricultural production or converts the land 227  
devoted exclusively to agricultural use. Such land shall remain 228  
designated as land devoted exclusively to agricultural use until 229  
the last year in which dredged material is stored or deposited 230  
on the land pursuant to such a contract, but not to exceed five 231  
years. 232

"Land devoted exclusively to agricultural use" includes 233  
tracts, lots, or parcels of land or portions thereof that are 234  
used for conservation practices, provided that the tracts, lots, 235  
or parcels of land or portions thereof comprise twenty-five per 236  
cent or less of the total of the tracts, lots, or parcels of 237  
land that satisfy the criteria established in division (A) (1), 238  
(2), (3), or (4) of this section together with the tracts, lots, 239  
or parcels of land or portions thereof that are used for 240  
conservation practices. 241

Notwithstanding any other provision of law to the 242  
contrary, the existence of agritourism on a tract, lot, or 243  
parcel of land that otherwise meets the definition of "land 244  
devoted exclusively to agricultural use" as defined in this 245  
division does not disqualify that tract, lot, or parcel from 246  
valuation under sections 5713.30 to 5713.37 and 5715.01 of the 247  
Revised Code. 248

A tract, lot, or parcel of land taxed under sections 249  
5713.22 to 5713.26 of the Revised Code is not land devoted 250  
exclusively to agricultural use. 251

A tract, lot, parcel, or portion thereof on which medical 252

marijuana, as defined by section 3796.01 of the Revised Code, is 253  
cultivated or processed is not land devoted exclusively to 254  
agricultural use. 255

For purposes of divisions (A) (1) and (2) of this section, 256  
the total acreage of land described in those divisions may 257  
include tracts, lots, and parcels that are not contiguous, 258  
provided that owner's use of the tracts, lots, and parcels are 259  
part of a single operation within the same county. 260

(B) "Conversion of land devoted exclusively to 261  
agricultural use" means any of the following: 262

(1) The failure of the owner of land devoted exclusively 263  
to agricultural use during the next preceding calendar year to 264  
file a renewal application under section 5713.31 of the Revised 265  
Code without good cause as determined by the board of revision; 266

(2) The failure of the new owner of such land to file an 267  
initial application under that section without good cause as 268  
determined by the board of revision; 269

(3) The failure of such land or portion thereof to qualify 270  
as land devoted exclusively to agricultural use for the current 271  
calendar year as requested by an application filed under such 272  
section; 273

(4) The failure of the owner of the land described in 274  
division (A) (3) or (4) of this section to act on such land in a 275  
manner that is consistent with the return of the land to 276  
agricultural production after three years. 277

The construction or installation of an energy facility, as 278  
defined in section 5727.01 of the Revised Code, on a portion of 279  
a tract, lot, or parcel of land devoted exclusively to 280  
agricultural use shall not cause the remaining portion of the 281

tract, lot, or parcel to be regarded as a conversion of land 282  
devoted exclusively to agricultural use if the remaining portion 283  
of the tract, lot, or parcel continues to be devoted exclusively 284  
to agricultural use. 285

(C) "Tax savings" means the difference between the dollar 286  
amount of real property taxes levied in any year on land valued 287  
and assessed in accordance with its current agricultural use 288  
value and the dollar amount of real property taxes that would 289  
have been levied upon such land if it had been valued and 290  
assessed for such year in accordance with Section 2 of Article 291  
XII, Ohio Constitution. 292

(D) "Owner" includes, but is not limited to, any person 293  
owning a fee simple, fee tail, or life estate or a buyer on a 294  
land installment contract. 295

(E) "Conservation practices" are practices used to abate 296  
soil erosion as required in the management of the farming 297  
operation, and include, but are not limited to, the 298  
installation, construction, development, planting, or use of 299  
grass waterways, terraces, diversions, filter strips, field 300  
borders, windbreaks, riparian buffers, wetlands, ponds, and 301  
cover crops for that purpose. 302

(F) "Wetlands" has the same meaning as in section 6111.02 303  
of the Revised Code. 304

(G) "Biodiesel" means a mono-alkyl ester combustible 305  
liquid fuel that is derived from vegetable oils or animal fats 306  
or any combination of those reagents and that meets the American 307  
society for testing and materials specification D6751-03a for 308  
biodiesel fuel (B100) blend stock distillate fuels. 309

(H) "Biologically derived methane gas" means gas from the 310

anaerobic digestion of organic materials, including animal waste	311
and agricultural crops and residues.	312
(I) "Biomass energy" means energy that is produced from	313
organic material derived from plants or animals and available on	314
a renewable basis, including, but not limited to, agricultural	315
crops, tree crops, crop by-products, and residues.	316
(J) "Electric or heat energy" means electric or heat	317
energy generated from manure, cornstalks, soybean waste, or	318
other agricultural feedstocks.	319
(K) "Dredged material" means material that is excavated or	320
dredged from waters of this state. "Dredged material" does not	321
include material resulting from normal farming, silviculture,	322
and ranching activities, such as plowing, cultivating, seeding,	323
and harvesting, for production of food, fiber, and forest	324
products.	325
(L) "Agritourism" has the same meaning as in section	326
901.80 of the Revised Code.	327
(M) "Eligible conservation land" means either of the	328
following:	329
(1) A tract, lot, or parcel devoted to and qualified for	330
payments or other compensation under a land retirement or	331
conservation program under an agreement with an agency of the	332
federal government;	333
(2) A tract, lot, or parcel that meets at least one of the	334
conditions described in divisions (M) (2) (a) to (c) of this	335
section and the condition described in division (M) (2) (d) of	336
this section.	337
(a) The land is subject to an agricultural water project	338

or nature water project that receives funding from the H2Ohio 339  
fund created in section 126.60 of the Revised Code. 340

(b) The land was subject to such a project during the 341  
immediately preceding calendar year. 342

(c) The land is or was subject to such a project for the 343  
current or one of the two immediately preceding tax years and, 344  
for the current tax year, is subject to either a conservation 345  
easement held by the state or an agency of the state or a 346  
conservation easement held by any other person if such easement 347  
is a condition of a nature water project that is funded through 348  
the H2Ohio fund. 349

(d) For the tax year that includes or immediately precedes 350  
the year in which the land became subject to the project 351  
described in division (M)(2)(a), (b), or (c) of this section, as 352  
applicable, the land qualified as land devoted exclusively to 353  
agricultural use pursuant to other criteria in divisions (A)(1) 354  
to (4) of this section. 355

As used in division (M)(2) of this section, "conservation 356  
easement" has the same meaning as in section 5301.67 of the 357  
Revised Code. 358

**Section 2.** That existing sections 3781.06, 3781.061, and 359  
5713.30 of the Revised Code are hereby repealed. 360

**Section 3.** (A) The Chancellor of Higher Education, in 361  
collaboration with the Ohio State University Cooperative 362  
Extension Services and Central State University Cooperative 363  
Extension Services, shall establish the Urban Farmer Youth 364  
Initiative Pilot Program to provide relevant programming and 365  
support with regard to farming and agriculture to young people 366  
between the ages of six to eighteen living in urban areas. 367

(B) The pilot program shall operate for fiscal year 2027 368  
and offer programming in at least two, but not more than four, 369  
counties. 370

(C) (1) The Chancellor and the Ohio State University 371  
Cooperative Extension Services and Central State University 372  
Cooperative Extension Services may do both of the following: 373

(a) Use up to fifteen per cent of the amount appropriated 374  
for fiscal year 2027 for the pilot program to develop and 375  
establish the pilot program; 376

(b) Partner with local entities to deliver programming for 377  
the pilot program. The Chancellor and the extension services may 378  
pay entities for services with funds appropriated for this 379  
program. 380

(2) Any appropriated funds may also be used to support 381  
existing agricultural organizations to help expand programming 382  
to include young people living in urban areas. 383

(D) Any garden or structure created or used under the 384  
pilot program shall not be subject to any restriction on height 385  
for such gardens or structures. 386

**Section 4.** All items in this act are hereby appropriated 387  
as designated out of any moneys in the state treasury to the 388  
credit of the designated fund. For all operating appropriations 389  
made in this act, those in the first column are for fiscal year 390  
2026 and those in the second column are for fiscal year 2027. 391  
The operating appropriations made in this act are in addition to 392  
any other operating appropriations made for those fiscal years. 393

**Section 5.** 394

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	1	2	3	4	5
A			BOR DEPARTMENT OF HIGHER EDUCATION		
B			General Revenue Fund		
C	GRF	235589	Urban Farmer Youth Initiative Pilot Program	\$0	\$500,000
D			TOTAL GRF General Revenue Fund	\$0	\$500,000
E			TOTAL ALL BUDGET FUND GROUPS	\$0	\$500,000

URBAN FARMER YOUTH INITIATIVE PILOT PROGRAM 396

The foregoing appropriation item 235589, Urban Farmer 397  
 Youth Initiative Pilot Program, shall be used by the Chancellor 398  
 of Higher Education, in collaboration with the Ohio State 399  
 University and Central State University, to administer the Urban 400  
 Farmer Youth Initiative Pilot Program pursuant to Section 3 of 401  
 this act. 402

**Section 6.** Within the limits set forth in this act, the 403  
 Director of Budget and Management shall establish accounts 404  
 indicating the source and amount of funds for each appropriation 405  
 made in this act, and shall determine the manner in which 406  
 appropriation accounts shall be maintained. Expenditures from 407  
 operating appropriations contained in this act shall be 408  
 accounted for as though made in, and are subject to all 409  
 provisions of, H.B. 96 of the 136th General Assembly. 410