As Introduced

136th General Assembly
Regular Session
2025-2026

S. B. No. 356

Senator Koehler
Cosponsor: Senator Schaffer

To temporarily increase the amount of the homestead exemptions and to declare an emergency.

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

Section 1. (A) Notwithstanding any provision of the Revised Code to the contrary, for tax year 2025, in the case of property on the real property tax list, and tax year 2026, in the case of manufactured or mobile homes on the manufactured home tax list, the amount of taxes on a property that would otherwise be reduced pursuant to section 4503.065 or division (A) of section 323.152 of the Revised Code for that year shall be multiplied by two. Nothing in this section shall increase the amount of any reduction authorized under section 319.304 of the Revised Code for that tax year.

(B) Notwithstanding any provision of the Revised Code to the contrary, the increase by this act in the reduction authorized for any property under section 323.152 or 4503.065 of the Revised Code for tax year 2025, in the case of property on the real property tax list, or tax year 2026, in the case of property on the manufactured home tax list, shall be applied entirely against the second-half tax bill issued for such property for that respective tax year.

Section 2. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity is to provide immediate tax relief to Ohio's most vulnerable taxpayers. Therefore, this act shall go into immediate effect.