OHIO LEGISLATIVE SERVICE COMMISSION

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Office of Research and Drafting

Legislative Budget Office

S.B. 374
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Sens. Smith and Blessing

Kitty Sorah, Attorney

SUMMARY

- Prohibits the Tax Credit Authority from entering into an agreement to award a sales and use tax exemption for sales of certain materials used in computer data centers after October 1, 2027.

DETAILED ANALYSIS

Data center tax exemption repeal

Under current law, the Tax Credit Authority may enter into agreements with proposed data centers to offer a complete or partial sales and use tax exemption, over a period of years, for sales of certain computer data center equipment. The bill prohibits the Tax Credit Authority from entering into an agreement to award an exemption on or after October 1, 2027, which effectively sunsets the exemption but allows existing exemption agreements to remain in effect.

HISTORY

Action	Date
Introduced	03-11-26