

As Introduced

**136th General Assembly
Regular Session
2025-2026**

S. B. No. 460

Senator Cutrona

To enact section 5709.29 of the Revised Code to 1
exempt required fencing surrounding oil and gas 2
well pads from property taxation. 3

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

Section 1. That section 5709.29 of the Revised Code be 4
enacted to read as follows: 5

Sec. 5709.29. Terms used in this section have the same 6
meanings as in section 1509.01 of the Revised Code. Fences 7
surrounding the areas that are cleared or prepared for the 8
drilling of oil or gas wells that are required pursuant to rules 9
adopted by the chief of the division of oil and gas resources 10
management under section 1509.03 of the Revised Code or by the 11
terms and conditions attached to a permit issued under section 12
1509.06 of the Revised Code shall be exempt from taxation. 13

Section 2. The enactment by this act of section 5709.29 of 14
the Revised Code applies to tax years ending on or after the 15
effective date of this section. 16