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S.B. 89
136th General Assembly

Bill Analysis

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Version: As Introduced

Primary Sponsor: Sen. Cutrona

Andrew Little, Attorney

SUMMARY

- Authorizes a personal income tax deduction, up to \$1,500, for an individual's gym membership and personal training expenses.

DETAILED ANALYSIS

Income tax deduction for fitness expenses

The bill authorizes a personal income tax deduction, up to \$1,500 per year, for amounts paid by an individual for gym memberships and personal fitness training. Gym memberships are all transactions by which a membership is granted, maintained, or renewed, including initiation fees, membership dues, renewal fees, monthly minimum fees, and other similar fees and dues, by a physical fitness facility such as an athletic club, health spa, or gymnasium, which entitles members to use the facility for physical exercise. The deduction may be taken not only on the actual fees paid for these services, but also for any sales and use tax paid by the individual for these services.¹ The deduction applies to taxable years ending on or after the bill's 90-day effective date.²

HISTORY

Action	Date
Introduced	02-10-25

ANSB0089IN-136/sb

¹ R.C. 5747.01(A)(44).

² Section 3.