

As Introduced

**124th General Assembly
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H. B. No. 65

**REPRESENTATIVES Calvert, Carey, Britton, Damschroder, Evans, Seitz,
Hartnett, Fedor, Young, Boccieri, Hollister, Core, Schuring, Jolivette, Redfern,
Allen, Willamowski, Womer Benjamin**

A B I L L

To amend section 5709.17 of the Revised Code to exempt 1
from taxation property held or occupied by 2
veterans' organizations that qualify for income tax 3
exemption under the Internal Revenue Code. 4

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

Section 1. That section 5709.17 of the Revised Code be 5
amended to read as follows: 6

Sec. 5709.17. Real estate held or occupied by an association 7
or corporation, organized or incorporated under the laws of this 8
state relative to soldiers' memorial associations, monumental 9
building associations, or cemetery associations or corporations, 10
which in the opinion of the trustees, directors, or managers 11
thereof is necessary and proper to carry out the object intended 12
for such association or corporation, shall be exempt from 13
taxation. 14

Real estate and tangible personal property held or occupied 15
by a war veterans' organization, ~~which is organized exclusively~~ 16
~~for charitable purposes~~ that qualifies for exemption from taxation 17
under section 501(c)(19) or 501(c)(23) of the "Internal Revenue 18

Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, and is 19
incorporated under the laws of this state or the United States, 20
except real estate held by such organization for the production of 21
rental income, shall be exempt from taxation. 22

Section 2. That existing section 5709.17 of the Revised Code 23
is hereby repealed. 24