

# As Reported by the House Ways and Means Committee

124th General Assembly

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Am. H. B. No. 65

REPRESENTATIVES Calvert, Carey, Britton, Damschroder, Evans, Seitz,  
Hartnett, Fedor, Young, Boccieri, Hollister, Core, Schuring, Jolivette, Redfern,  
Allen, Willamowski, Womer Benjamin, Latta, Gilb, Coates, Brown, S. Smith,  
Sykes, Kilbane, Olman

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## A B I L L

To amend section 5709.17 of the Revised Code to exempt  
from taxation property held or occupied by  
veterans' organizations that qualify for income tax  
exemption under the Internal Revenue Code, except  
real property used to generate annual gross income  
of more than a specified amount.

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

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

**Sec. 5709.17.** The following property shall be exempted from  
taxation:

(A) Real estate held or occupied by an association or  
corporation, organized or incorporated under the laws of this  
state relative to soldiers' memorial associations, monumental  
building associations, or cemetery associations or corporations,  
which in the opinion of the trustees, directors, or managers  
thereof is necessary and proper to carry out the object intended  
for such association or corporation, ~~shall be exempt from~~

~~taxation.~~

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(B) Real estate and tangible personal property held or  
occupied by a war veterans' organization, ~~which is organized~~  
~~exclusively for charitable purposes~~ that qualifies for exemption  
from taxation under section 501(c)(19) or 501(c)(23) of the  
"Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as  
amended, and is incorporated under the laws of this state or the  
United States, except real estate held by such organization for  
the production of rental or other income, ~~shall be exempt from~~  
taxation in excess of the designated amount, before accounting for  
any cost or expense incurred in the production of such income. For  
the purposes of this division, the designated amount equals seven  
thousand five hundred dollars in tax year 2002, and shall be  
increased by two hundred fifty dollars each year thereafter until  
tax year 2012, when it shall equal ten thousand dollars. For tax  
years 2013 and thereafter, the designated amount shall equal ten  
thousand dollars.

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

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