

**As Introduced**

**128th General Assembly  
Regular Session  
2009-2010**

**H. B. No. 309**

**Representative Batchelder**

**Cosponsors: Representatives Grossman, Derickson, Huffman, Bupp, Hall,  
Evans, Hottinger, Stebelton, Ruhl, Adams, R., McGregor, Wagner, Combs,  
Mecklenborg**

—

**A BILL**

To enact section 3735.674 of the Revised Code to 1  
lengthen the period for which certain structures 2  
in a Community Reinvestment Area may be exempted 3  
from property taxation. 4

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

**Section 1.** That section 3735.674 of the Revised Code be 5  
enacted to read as follows: 6

Sec. 3735.674. Notwithstanding anything to the contrary in 7  
section 3735.67 of the Revised Code, a legislative authority 8  
adopting a resolution under section 3735.66 of the Revised Code 9  
may specify in the resolution that new structures shall be 10  
exempted from property taxation for a period not exceeding thirty 11  
years if all the following conditions are satisfied: 12

(A) The petition required by section 3735.66 of the Revised 13  
Code is submitted to and approved by the director of development, 14  
and construction of the new structures begins, not later than one 15  
year after the effective date of this section as enacted by ..... 16  
of the 128th general assembly. 17

(B) The new structures are for commercial or industrial uses 18  
only. 19

(C) The total cost of construction of the new structures is 20  
at least one hundred million dollars. 21

(D) At least one hundred individuals are employed in the 22  
construction of the structures, at least seventy-five per cent of 23  
whom are residents of this state. 24

(E) At least seventy-five per cent of materials used in the 25  
construction or remodeling are manufactured in this state or 26  
supplied by persons whose principal place of business is in this 27  
state. 28

(F) Once completed, the occupants of the new structures 29  
employ a total of at least two hundred new full-time employees. 30

(G) The new structures are not occupied by any business or 31  
other person that has reduced operations elsewhere in this state 32  
within one year before or after first occupying the structure. If 33  
any new structure specified in the resolution is occupied by a 34  
business or other person that has reduced operations elsewhere in 35  
this state within one year before or after first occupying the 36  
structure, the exemption of that structure from taxation under 37  
this section and section 3735.67 of the Revised Code is limited to 38  
the fifteen-year term provided by division (D)(4) of section 39  
3735.67 of the Revised Code. 40

(H) An agreement is entered into by the legislative authority 41  
and the owner of the property under section 3735.671 of the 42  
Revised Code and the agreement incorporates the conditions 43  
specified in this section, and the agreement is approved by the 44  
board of education as provided in division (A)(1) of that section. 45  
The terms of agreements specified in divisions (B) and (C) of that 46  
section shall be modified as necessary to be consistent with this 47  
section. 48