

**OHIO CONFERENCE OF COMMUNITY DEVELOPMENT  
LEGISLATIVE MATTERS**

October 19, 2023

By: Anthony E. Core  
Squire Patton Boggs (US) LLP  
614-365-2796  
[tony.core@squirepb.com](mailto:tony.core@squirepb.com)

OCCD Legislative Committee

The following is a summary of recent Ohio General Assembly activity relating to economic development matters through October 13, 2023.

**LEGISLATION RECENTLY ENACTED**

**House Bill 45** (From prior General Assembly. Passed December 14, 2022; signed by the Governor January 6, 2023; effective April 7, 2023 (with portions effective immediately, and other portions effective January 1, 2024).) This Bill, among other provisions, disqualifies a project involving the rehabilitation of federal low income housing tax credit (LIHTC) property from a state tax credit for rehabilitating historic buildings; and authorizes a county auditor to value LIHTC property by using one or more of three existing appraisal methods. It also appropriates approximately \$5.83 billion for Fiscal Year 2023, primarily from federal ARPA funds, including \$161 million for rent and utility assistance (for arrearages incurred before December 31, 2021 [NOTE – this cut-off date is removed by SB 10, effective March 15, 2023]), \$250 million for water and sewer quality programs, and \$150 million for lead prevention and mitigation.

**House Bill 501** (From prior General Assembly. Passed December 14, 2022; signed by the Governor January 5, 2023; effective April 6, 2023.) This Bill, among other provisions, allows townships to create township redevelopment tax increment financing districts.

**Senate Bill 33** (From prior General Assembly. Passed December 14, 2022; signed by the Governor January 2, 2023; effective April 3, 2023.) This Bill, among other provisions, allows limited home rule townships to designate community reinvestment areas (CRAs), eliminates the requirement that the Development of Development approve a proposed CRA, and increases the percentage of a proposed CRA exemption that may be approved without the requirement of school district approval.

**House Bill 23** (Passed March 29, 2023; signed by the Governor March 31, 2023; effective June 28, 2023.) This Bill is the biennial transportation budget. Some provisions in the enacted version that may be of interest are:

**State Infrastructure Bank**

Requires any loan made to a small municipal corporation by ODOT from the State Infrastructure Bank to be a zero-interest loan.

Requires a municipal corporation to qualify for ODOT’s Small City Program to be eligible for a zero-interest loan.

**Force accounts**

Raises the force account monetary limits for municipal corporations, townships and counties concerning road, highway, bridge, and culvert projects.

**Transportation improvement districts**

**Agreement with an RTA**

Authorizes a transportation improvement district (TID) to enter into an agreement (including a multi-year agreement) with a regional transit authority (RTA) in Hamilton County regarding road and bridge projects in the same manner that counties, municipal corporations, or townships may enter into an agreement with a TID under current law.

Stipulates that under the agreement:

The TID, along with any participating county, municipal corporation, or township, may fund and finance qualifying projects, which are projects involving the construction or maintenance of roads or bridges related to the provision of service by the RTA;

The TID may issue bonds to assist in its provision of funding and financing; and

The RTA may levy, pledge, and assign sales and use taxes to reimburse the TID for the debt service on qualifying bonds issued by the TID.

Applies the current law authority, immunity, and responsibilities granted to a TID for other projects to a qualifying project.

Authorizes a TID to fund and finance projects, in addition to its current law authorization to manage projects directly.

Authorizes a TID to employ, hire, or otherwise retain the services of auditors.

Authorizes the qualifying RTA to pledge its sales and use tax revenue to pay debt service on county, municipal, and township bonds to fund qualifying projects.

**Local government spending**

Authorizes any county, municipal corporation, or township to make appropriations to pay costs incurred by a TID, rather than only the county, municipal corporations, and townships that are part of the TID as in current law.

**County cooperation**

Authorizes a TID to enter into an agreement with the board of county commissioners that created the TID and with the boards of county commissioners of any contiguous group of counties to exercise all powers of the TID with respect to a project that is both (1) located

partially or wholly within any county that is a party to the agreement, and (2) partially funded with federal money.

**House Bill 33** (Passed June 30, 2023; signed by the Governor July 3, 2023; appropriations effective immediately; non-appropriation language effective October 3, 2023.) This Bill is the biennial operating budget. Some provisions in the enacted version that may be of interest are:

### **Overview**

The biennial budget for FY 24-25 appropriates \$86 billion from the General Revenue Fund, and \$190 billion from all funds.

The State ended FY 23 with an unencumbered fund balance of \$7.4 billion. \$6.5 billion of that has been allocated to one-time transfers, including: \$850 million for the upcoming capital budget bill, \$741 million for the sales tax holiday, and \$700 million for community investments.

**All Ohio Future Fund** (R.C. 126.62, 131.50 (repealed), 155.33, 155.37 (repealed), 4928.85 to 4928.89)

Renames the Investing in Ohio Fund to the All Ohio Future Fund and expands the fund's economic development purposes.

\$667 million will go toward the new All Ohio Future Fund, which will support site infrastructure and encourage workforce development across the state, for companies considering relocation or expansion.

**Brownfield Remediation Fund and Building Demolition and Site Revitalization Fund** (R.C. 122.6511, 122.6512)

The state budget adds an additional \$350 million for the biennium for brownfield remediation, and an additional \$150 million in Fiscal Year 2024 for the Ohio Building Demolition and Site Revitalization Program.

There are also some administrative changes to the brownfields and demolition programs enacted in the FY24-25 budget. The Ohio Department of Development (ODOD) will continue to administer the program and will likely announce timelines and any rule changes in the near future. The following are programmatic changes as enacted in the budget:

- Applications will be accepted by a lead applicant, designated for each county.
- For counties with a population of 100,000 or less, the Board of County Commissioners will recommend a lead applicant to ODOD.
- For counties with a population of 100,000 or more, the county land reutilization corporation (i.e., land bank) will serve as the lead applicant (if a land bank operates in the county).
- If the county with a population of 100,000 or more does not have a land bank, the Board of County Commissioners will recommend a lead applicant to ODOD.
- The \$350 million will be split (\$175 million per year) over the two years of the biennium. For each fiscal year, \$1 million will be set aside per county. Each fiscal year, \$87 million of the \$175 million will be available for competitive granting operating in the first-come, first-serve structure.

### **Water and Sewer Infrastructure**

\$124 million in Fiscal Year 2024 is directed toward critical water and sewer infrastructure projects in communities.

### **Ohio Housing Finance Agency**

The proposal in the Senate to fold OHFA back into the Ohio Department of Development was removed, so OHFA will continue to operate as it currently does.

**Low-income housing tax credit** (R.C. 175.16, 5713.03, 5713.031, 5715.01, 5725.36, 5725.98, 5726.58, 5726.98, 5729.19, 5729.98, 5747.83, and 5747.98)

Authorizes a nonrefundable credit of \$100 million per year for 4 years against the insurance premiums, financial institutions, or income tax for the development of low-income rental housing that is awarded in conjunction with the federal low-income housing tax credit (LIHTC).

**Moderate-income housing tax credit** (R.C. 175.17, 175.12, 5725.37, 5725.98, 5726.60, 5726.98, 5729.20, 5729.98, 5747.84, and 5747.98)

Authorizes a \$50 million tax credit per year for 4 years for single family homes to help moderate income families.

**Welcome Home Ohio Program** (R.C. 122.631, 122.632, 122.633, 5726.98, 5747.98; 2329.261, and 2329.27; 2329.313 (removed))

\$150 million over the biennium is appropriated for the Welcome Home Ohio Program, which will allow land banks across the state to protect, preserve and create a pathway to homeownership by revitalizing some of Ohio's existing older housing.

**Valuation of Federally Subsidized Residential Rental Property** (R.C. 5713.03, 5713.031, Section 803.280)

Creates a standardized methodology for the valuation of federally-subsidized residential rental properties using an income valuation method. The owners of such properties will be required to file a report with the county auditor stating the operating income and expenses of the property when the property is placed in service and during each reappraisal or update year. The Tax Department must develop administrative rules to implement this section, including a uniform capitalization rate. The new rules must have a minimum valuation of \$5,000 multiplied by the number of dwelling units or 150% of the property's unimproved land value.

**Homestead Exemption** (R.C. 323.152 and 4503.065; Bill Section 803.90)

Adjusts the homestead exemption for inflation each year.

**Residential Development** (R.C. 5709.56)

Exempts from property tax the value of unimproved land subdivided for residential development in excess of the most recent sale price of the property from which that land was subdivided, apportioned according to the relative value of each subdivided parcel. Authorizes the exemption for up to eight years, or until construction begins or the land is sold. Does not apply to land included in a TIF project.

**Income Tax Rate Reduction** (R.C. 5747.02 and 5727.025; Bill Section 757.50)

Reduces the number of brackets to two

Reduces the rate of the new low bracket (income from \$26,050 to \$100,000) to 2.75% and the rate of the new top bracket (income over \$100,000) to 3.5%

**Commercial Activity Tax** (R.C. 5751.02, 5751.01, 5751.03, 5751.04, 5751.05, 5751.051, 5751.06, 5751.08, 5751.091; Bill Section 812.20)

Excludes, beginning in 2024, businesses with taxable gross receipts of \$3 million or less and, beginning in 2025 and thereafter, businesses with taxable gross receipts of \$6 million or less from paying commercial activity tax.

**Sales Tax Holiday** (R.C. 131.44, 5739.01, 5739.02, 5739.41; Bill Sections 510.10, 513.10, 516.10)

The budget expands the state's annual sales tax holiday beginning in August 2024 and allows for the Tax Commissioner, the Director of Budget and Management, and the County Commissioners' Association of Ohio to set the length of time for the sales tax holiday. The new extended sales tax holiday provision includes a requirement that the foregone sales tax revenue to counties, transit authorities, the Local Government Fund, the Library Fund, and the state general fund be reimbursed. Under the previous school sales tax holiday, counties and the LGF along with the other entities were not made whole.

**Sales Tax Exemption – Government Use** (R.C. 5739.02, 803.140)

Adds specific reference to construction material and services sold or rented to government entities for temporary traffic control or drainage purposes to existing provisions of law that exempt all sales and rentals to government entities from the sales and use tax.

**Lodging Tax** (R.C. 5739.08, 5739.09, 5739.093)

The budget bill makes several changes to lodging taxation law provisions, most specific to particular jurisdictions. These include:

Allowing a county within a specific population range (tailored to apply to Hamilton County) to levy an additional 1% lodging tax to fund the acquisition, construction, renovation, expansion, maintenance, operation, or promotion of a convention, entertainment, or sports facility by limiting the sports facilities that may receive funding from the tax to just those intended to house a Major League Soccer team. It also permits the same county to repurpose a portion of its revenue from existing lodging taxes for the same purpose.

Allowing a county to use a portion of the revenue from its 3% lodging tax to fund public safety services in a municipality or township designated as a resort area (this functionally only applies to counties with Lake Erie islands as they are the only currently designated resort areas in the state).

Allowing a county with a population greater than 800,000 that levies a lodging tax, or a municipality in such a county that levies a lodging tax, to exempt wholly or partially from the lodging tax a hotel that has been designated as the "headquarters hotel" for a convention center. It allows the exempting government to require payments in lieu of taxes from the headquarters hotel equal to the amount of tax foregone, which must be used to finance facilities associated with the headquarters hotel.

**Local Government and Public Library Funds** (R.C. 131.51, Bill Section 387.20)

Permanently increases the percentage of state tax revenue that the Local Government Fund (LGF) and Public Library Fund (PLF) each receive per month, from 1.66% to 1.7%.

Counties that have been subject for more than the last decade to a minimum floor of the lesser of \$750,000 or the amount received in FY 2013 will receive \$850,000 a year in their County Undivided Local Government Fund going forward. These dollars are distributed to townships and municipalities along with the county general fund in each impacted county.

**Competitive bidding thresholds and public improvement contracts** (R.C. 153.12, 307.86, 307.861, 308.13, 505.08, 505.37, 505.376, 511.01, 511.12, 515.01, 715.18, 731.141, 735.05, 737.03, 3375.41, 5549.21, 5555.61, 6119.10)

Increases the statutory competitive bidding threshold for local governments to \$75,000 through calendar year 2024, with the threshold increasing by 3% annually thereafter. It further increases the allowable difference between a public improvement project's estimated cost and the contract price from 10% to 20%. These do not apply to state contracts.

**Air Quality Development Authority** (R.C. 503.59, 727.01, 1710.06, 3706.01, 3706.051, 3706.12, Section 803.20 of the Budget Bill)

Authorizes the Ohio Air Quality Development Authority to enter into an arrangement with a municipality, township, or special improvement district to issue revenue bonds to fund commercial or industrial energy or energy efficiency projects (often referred to as a PACE or "property assessed clean energy" project).

Authorizes the municipality, township, or special improvement district to impose and remit to OAQDA special assessments on property benefitting from the PACE.

**New community authorities and townships** (R.C. 349.01, 349.03, 349.04, 349.14)

Authorizes a township to form a new community authority or delete territory from an existing new community district with the approval of the board of township trustees, rather than the approval of the county commissioners as under current law, if the new community district is comprised of unincorporated territory and located entirely within a township with at least 5,000 people and in a county with a population of at least 200,000 and not more than 400,000 people.

**Tax Increment Financing** (R.C. 5709.40, 5709.73)

Allows a parcel included in an existing municipal or township tax increment financing (TIF) exemption, either individually or as part of an incentive district TIF, to be removed from its current TIF and included in another incentive district TIF, provided the owner of the parcel has not paid any payments in lieu of taxes under the existing TIF arrangement.

Allows the legislative authority of a municipal corporation to extend the life of a TIF incentive district, created prior to 2006, by up to 15 years, provided certain notice, and agreement or waiver conditions are met with respect to applicable school boards and notice is given to the county.

**Tax Increment Financing, part 2** (R.C. 5709.51, Section 757.70)

Modifies the circumstances under which a county, municipality, or township may extend the term of a tax increment financing (TIF) arrangement by an additional 30 years, as authorized under current law. Applies the changes to pending and completed proceedings:

Provides an alternative to the existing requirement that the TIF service payments exceed \$1.5 million in the year before the extension is adopted, allowing a subdivision to determine that payments will meet the \$1.5 million threshold in a future year of the TIF

Applies a bar that prohibits an extension if the service payments exceeded \$1.5 million in any year preceding the year before the extension is adopted to extensions adopted after 2023 (current law only applies this bar to extensions adopted after 2020)

Allows a subdivision to extend the term of a TIF in the original ordinance or resolution authorizing the TIF, presumably based on the subdivision's determination that the payments will meet the \$1.5 million threshold in the future, rather than waiting for or satisfying one of the above requirements to amend an existing ordinance or resolution to authorize an extension

Authorizes the legislative body of an impacted city, i.e., a city that meets certain urbanization or disaster criteria, to, before July 1, 2024, adopt an ordinance providing that the public improvements directly benefitting parcels for which TIF service payments have been used have been sufficiently provided for and reallocating service payments to other public improvements that do not directly benefit the parcels but that contribute to urban redevelopment

### **County Airport Improvements**

The budget bill appropriates \$10 million in each fiscal year for the Ohio Airport Grant Program. These funds will be used for capital improvement grants to publicly owned airports that do not receive FAA passenger or air cargo entitlements.

### **Broadband**

The Department of Development's budget includes a FY 2024 appropriation of \$105 million in federal funds for the Broadband Equity, Access and Deployment Program, and a FY 2025 appropriation of \$30 million will be made available from the Broadband Digital Equity Act Program.

### **Park Districts (R.C. 1710.13, 1710.01, 1710.02, and 1710.03)**

Prohibits park district property from being included in a special improvement district (SID), similar to the continuing exclusion for county, township, municipal, state, and federal property, unless the park district consents to its inclusion.

### **CIC, JEDZ, JEDD Review Council Meetings (R.C. 715.693, 1724.11)**

Authorizes a board of directors of a community improvement corporation, a joint economic development zone, or a joint economic development review council to hold public meetings by interactive video conference and teleconference.

## **LEGISLATION PASSED BY THE HOUSE**

**House Bill 57** (Introduced February 16, 2023; passed by the House on May 24, 2023; referred to the Senate Ways and Means Committee on May 31, 2023. See also House Bill 33.) This Bill would index the homestead exemption amounts to inflation.

**House Bill 101** (Introduced March 9, 2023; passed by the House on June 14, 2023; fourth hearing in Senate Local Government Committee on October 10, 2023.) This Bill would modify the law regarding village dissolution.

**House Bill 121** (Introduced March 21, 2023; passed by the House on June 14, 2023; referred to the Senate Ways and Means Committee on June 21, 2023.) This Bill would allow businesses with remote workers to use a modified municipal income tax apportionment formula.

**House Bill 129** (Introduced March 22, 2023; passed by the House on June 21, 2023; referred to Senate Government Oversight Committee on September 13, 2023.) This Bill would require licensure of commercial roofing contractors.

**House Bill 187** (Introduced May 24, 2023; passed by the House on October 10, 2023; not yet referred to Senate Committee.) This Bill would remove the authority of the Department of Taxation (TAX) to order adjustments to county auditors' proposed property tax values, and allow TAX, instead, to recommend adjustments to an auditor's values and to file an appeal with the Board of Tax Appeals if an auditor does not follow its recommendations; temporarily revise, for tax years 2023, 2024, and 2025, the information considered in the sales-assessment ratio studies that TAX uses to review property values, and temporarily, for the same tax years, adjust the current agricultural use value (CAUV) of farmland for property tax purposes; and provide a temporary period for a municipality or community improvement corporation to apply for an exemption from property taxation and abatement of unpaid taxes, penalties, and interest on certain property.

### **LEGISLATION INTRODUCED IN THE HOUSE**

**House Bill 1** (Introduced February 15, 2023; seventh hearing in House Ways and Means Committee on April 25, 2023. See also House Bill 33.) This Bill is a priority for the majority caucus and is intended to be a stepping stone to the elimination of the state income tax. House Bill 1 makes a number of changes to property taxes and the state income tax.

The Bill makes small changes to the state's income tax brackets for Tax Year 2022, then in Tax Year 2023 and thereafter eliminates all but one bracket. Under the Bill, beginning in Tax Year 2023, Ohioans will pay no income tax on their first \$26,050 of income and then pay the sum of \$360.69 plus 2.75% of their taxable income above \$26,050.

House Bill 1 also makes several changes to Ohio's property tax system. First, the Bill eliminates the Class 1 (Residential and Agricultural) 10% property tax rollback and changes the owner-occupied 2.5% credit to a flat \$125 per year. The state currently reimburses taxing districts for both of these credits. This rollback was put in place when Ohio first instituted an income tax. The rollback was modified in 2013 so that it would not apply to new or replacement levies. It is expected that these changes will reduce state expenditures by approximately \$1.2 billion per year.

Second, the Bill modifies the homestead credit that is available to homeowners who are disabled or age 65 and over and have incomes lower than the statutory threshold. The Bill indexes the current \$25,000 valuation exemption for inflation, and creates an enhanced valuation exemption of \$50,000 for individuals who have owned their homes for at least 20 years.



Third, the Bill changes the statewide valuation assessment rate from 35% to 31.5% for the first tax year the Bill is effective and then lowers the assessment rate for inflation in subsequent years. The assessment rate is capped at 31.5%. This change is intended to reduce or eliminate the financial impact on property owners of eliminating the residential credit.

The temporary law language in the Bill states that it is the intent of the General Assembly to appropriate funds in fiscal years 2024 and 2025 to local governments impacted by these changes. There are no specifics on the amount of assistance or whether this aid will continue beyond the biennium.

**House Bill 3** (Introduced February 15, 2023; fifth hearing in House Economic and Workforce Development Committee on June 13, 2023. See also House Bill 33.) This Bill would authorize a nonrefundable state tax credit that piggybacks on the federal low-income housing tax credit (LIHTC) for affordable housing projects; and requires the Tax Commissioner to adopt a uniform tax valuation formula for federally subsidized residential rental property that takes into account a property's operating income and expenses and a uniform capitalization rate, and sets a minimum total value for subsidized residential rental property of 150% of the value of the underlying land (See House Bill 45 from the previous General Assembly, above).

**House Bill 16** (Introduced February 15, 2023; second hearing in House Government Oversight Committee on March 28, 2023.) This Bill would revise the law governing ethics, financial disclosure and lobbying.

**House Bill 60** (Introduced February 21, 2023; fourth hearing in House Ways and Means Committee on April 18, 2023.) This Bill would increase the amount of and expand the income qualifications for the homestead exemption.

**House Bill 64** (Introduced February 21, 2023; fourth hearing in House Civil Justice Committee on May 23, 2023.) This Bill would revise the law regarding eminent domain, including creating a cause of action for property owners where appropriations that do not follow statutorily mandated procedures, excluding the use of property as a recreational trail as a "public use" for which property may be appropriated if such property is not adjacent to a public road and within its right-of-way, allowing property owners who allege their property has been appropriated outside of the required judicial process to sue for inverse condemnation, and requiring courts hearing inverse condemnation cases to award successful property owners attorneys' fees, costs, and expenses.

**House Bill 143** (Introduced March 29, 2023; referred to House Criminal Justice Committee on April 18, 2023.) This Bill would allow a tenant to terminate a rental agreement if the tenant is a victim of a specified crime, authorize an income tax credit for landlords who rented to such tenants, and name this act the Ohio Safe Homes Act.

**House Bill 145** (Introduced April 4, 2023; third hearing in House State and Local Government Committee on June 20, 2023. See also Senate Bill 23.) This Bill would expand political subdivision joint purchasing authority to expressly include purchases for construction services.

**House Bill 150** (Introduced April 4, 2023; first hearing in House Civil Justice Committee on May 16, 2023.) This Bill would limit which abandoned land may be subject to certain expedited foreclosure proceedings.

**House Bill 153** (Introduced April 18, 2023; second hearing in House State and Local Government Committee on June 20, 2023.) This Bill would prohibit discrimination in rental housing based on lawful source of income.

**House Bill 181** (Introduced May 22, 2023; third hearing in House Finance Committee on October 11, 2023. See also Senate Bill 94.) This Bill would make various changes regarding recorded instruments, powers of attorney, judgment liens, and mortgage subrogation, require counties to provide an electronic means of recording instruments and of accessing recorded instruments by January 1, 2025, and appropriate \$8 million for grants to counties to implement provisions of the Bill.

**House Bill 197** (Introduced June 6, 2023; second hearing in House Public Utilities Committee on September 20, 2023.) This Bill would establish the community solar pilot program and the solar development program.

**House Bill 203** (Introduced June 6, 2023; reported out of House Commerce and Labor Committee on October 10, 2023.) This Bill would require owners of private construction projects, aside from those involving one-, two- or three-family dwellings, to timely pay contractors, modifying the current Prompt Pay Act.

**House Bill 226** (Introduced June 26, 2023; referred to House Public Utilities Committee on September 12, 2023.) This Bill would permit water-works companies to bear the costs for replacing certain customer-owned water service lines.

**House Bill 227** (Introduced June 26, 2023; referred to House Behavioral Health Committee on September 12, 2023. See also Senate Bill 105.) This Bill would make changes to the composition of boards of alcohol, drug addiction, and mental health services, the authority of the boards, and the requirements for operation of recovery housing residences.

**House Bill 257** (Introduced August 22, 2023; first hearing in House Government Oversight Committee on October 3, 2023.) This Bill would certain public bodies (but not county commissioners, township trustees, municipal corporations or school boards) to meet virtually.

#### **LEGISLATION PASSED BY THE SENATE**

**Senate Bill 75** (Introduced February 28, 2023; passed by the Senate on October 11, 2023; not yet referred to House Committee.) This Bill would allow two or more municipalities to create a joint economic development district without involving a township, if certain requirements are met.

**Senate Bill 91** (Introduced March 22, 2023; passed by the Senate on June 28, 2023; referred to House Government Oversight Committee on September 12, 2023.) This Bill deals with fraud, waste, and abuse of public funds, and would require certain persons to make a timely report after becoming aware of fraud, theft in office, or misuse or misappropriation of public money.

**Senate Bill 158** (Introduced September 19, 2023; passed by the Senate on September 27, 2023; first hearing in House Government Oversight Committee on October 10, 2023.) This Bill would prohibit municipalities from adopted “participatory” budgets, where a portion of the budget is set aside to be allocated by a group of non-elected officials.

### **LEGISLATION INTRODUCED IN THE SENATE**

**Senate Bill 2** (Introduced January 11, 2023; referred to Senate Finance Committee on January 17, 2023; re-referred to Senate Ways and Means Committee on May 10, 2023.) This Bill would allow municipalities or townships to designate certain areas as Neighborhood Development Areas and to provide property tax exemptions for residential properties in those Areas.

**Senate Bill 3** (Introduced January 11, 2023; referred to Senate Ways and Means Committee on January 17, 2023.) This Bill would create the Community Revitalization Program, through which individuals and businesses may receive a nonrefundable income tax credit for completing a community revitalization project.

**Senate Bill 23** (Introduced January 18, 2023; reported out of Senate Government Oversight Committee on April 19, 2023. See also House Bill 145.) This Bill would expand political subdivision joint purchasing authority to expressly include purchases for construction services.

**Senate Bill 76** (Introduced February 28, 2023; second hearing in Senate Ways and Means Committee on March 22, 2023.) This Bill would levy a tax on certain “high-volume landlords”, those that own 50 or more one-, two-, or three-family houses in a single county.

**Senate Bill 77** (Introduced February 28, 2023; referred to Senate General Government Committee on March 1, 2023.) This Bill would regulate the practices of roofing contractors and the terms of their contracts.

**Senate Bill 85** (Introduced March 16, 2023; first hearing in Senate Local Government Committee on June 28, 2023.) This Bill would expand eligibility for county sewer discounted rates or charges to apply to persons who are any of the following (1) 65 years of age or older, (2) low- and moderate-income persons, or (3) experiencing temporary hardship.

**Senate Bill 94** (Introduced March 23, 2023; second hearing in Senate Financial Institutions and Technology Committee on May 23, 2023. See also House Bill 181.) This Bill would make various changes regarding the Treasurer of State, to the Uniform Depository Act, regarding recorded instruments, powers of attorney, judgment liens, and mortgage subrogation,

require counties to provide an electronic means of recording instruments and of accessing recorded instruments by June 30, 2025, and appropriate \$8 million for grants to counties to implement provisions of the Bill.

**Senate Bill 105** (Introduced April 5, 2023; third hearing in Senate Community Revitalization Committee on May 31, 2023. See also House Bill 227.) This Bill would make changes to the composition of boards of alcohol, drug addiction, and mental health services, the authority of the boards, and the requirements for operation of recovery housing residences.

**Senate Bill 118** (Introduced May 4, 2023; third hearing in Senate Ways and Means Committee on May 24, 2023.) This Bill would authorize a nonrefundable, transferable income tax credit for the construction of new, or conversion of rental housing into, owner-occupied single family homes in municipalities in which a majority of the housing stock is rented, and allow such municipalities to exclude parts of their territory from credit eligibility.

**Senate Bill 120** (Introduced May 11, 2023; referred to Senate Ways and Means Committee on May 17, 2023.) This Bill would allow a portion of tax increment financing service payments to be designated for use by land banks.