



# Ohio Legislative Service Commission

## Bill Analysis

Mackenzie Damon

### S.B. 322

130th General Assembly  
(As Introduced)

Sen. Tavares

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## BILL SUMMARY

- Authorizes a property tax exemption for church-operated child day-care centers that generate no more than \$30,000 of annual income.

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## CONTENT AND OPERATION

### Property tax exemption for church-operated day-care centers

The bill authorizes a property tax exemption for church-operated child day-care centers that generate no more than \$30,000 of annual income. To qualify for exemption, the property must be owned or occupied by a church and used primarily as a child day-care center. The church also must not receive more than \$30,000 of annual total income from the day-care center, before accounting for any cost or expense incurred in its operation.<sup>1</sup>

Continuing law exempts church property that is "used exclusively for public worship" and not leased or otherwise used with a view to profit, as well as property used as a church camp or retreat.<sup>2</sup>

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## HISTORY

### ACTION

### DATE

Introduced

04-01-14

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<sup>1</sup> R.C. 5709.07(A)(4).

<sup>2</sup> R.C. 5709.07(A)(2) and (3).