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Ohio Revised Code

Section 5727.76 Exemption for tangible personal property transmitting electricity or natural gas in priority investment area.

Effective: August 14, 2025
Legislation: House Bill 15 - 136th General Assembly

(A) As used in this section, "qualifying property" means tangible personal property that is dedicated to transporting or transmitting electricity or natural gas and that is placed into service in a priority investment area designated under section 122.161 of the Revised Code during a time when that designation is in effect.

(B) Qualifying property shall be exempt from taxation for the tax year following the year in which the property is placed into service and for the ensuing four tax years.