



Ohio Environmental Council [Action Fund]

November 19, 2025
Opponent Testimony – House Bill 540
Ohio House Ways and Means Committee

Chairman Roemer, Vice Chair Thomas, and Ranking Member Troy, thank you for allowing me to provide written testimony on House Bill 540 (HB 540).

My name is Carol Kauffman; I am the Chief Executive Officer of the Ohio Environmental Council Action Fund (OEC AF). The OEC AF is an advocacy organization whose vision is a clean, healthy Ohio where our democracy empowers all communities to thrive in harmony with the environment. We work in a bipartisan nature with local, state, and federal governments to realize this vision.

One of our core areas of focus is to ensure that current and future generations of Ohio residents have access to our natural world. We are committed to safeguarding the public's natural inheritance by expanding Ohio's public lands and defending them from degradation and destruction. This is a core focus because of the value that our natural and public lands add to local communities, the State of Ohio, and future generations as a whole.

One of the things that makes our country great is our support for not-for-profit organizations. Conserved land, often managed by nonprofit organizations, improves local economies through tourism while also cleaning our air and water. Rural counties with protected lands have above average rates of job growth, higher incomes per capita, and higher property values. In addition to the benefits to the surrounding environment, natural and public lands that are conserved provide tremendous value by improving Ohioans' quality of life across the state. These efforts should be encouraged not discouraged in the Ohio revised code; yet this precisely is what HB 540 would do.

There are different terms used for what HB 540 attempts to impose – taxes, fees, or PILOTs – however, the result would be the same - diverting nonprofit resources away from their mission and into government accounts. We believe that this is a misguided approach which will ultimately limit the ability of civic organizations to serve communities across Ohio.

The OEC Action Fund recognizes the budget challenges that state and local governments are facing. Like local governments, nonprofits are working to maintain services to their communities, often with inadequate resources. In doing so, they earn their tax exemptions every day.



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HB 540 is an effort to address a real need—local governments stretched by limited resources—but creates a damaging precedent regarding the alteration of Ohio’s code relating to the various tax exemptions that are currently on the books. Ohio’s nonprofits provide essential basic services like food and healthcare; they also connect us to clean air and water, access to parks and green spaces, and the wonder of our natural world. Ohio’s tax code must continue to support their vital work and avoid singling out any one industry or organization.

The sponsors of HB 540 are well-intentioned, and there are merits to explore how conservation land can better be utilized by the public at large. However, we feel that this legislation is approaching the local government revenue problem in the wrong way. We would ask that the committee not move forward with this legislation.

Thank you, Chairman Roemer, Vice Chair Thomas and members of the committee, I would be happy to answer your questions. Please feel free to email me or we can set up a meeting to discuss them with you further.

Thank you,
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