

Martha J. Sweterlitsch

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Overview

Martha advises nonprofit organizations on a broad range of tax, governance, regulatory, and operational matters. Her practice includes entity formation, reorganizations, mergers, tax-exempt status, zoning and land use issues, fundraising compliance, and tax-exempt financing. She serves as a trusted advisor to charitable and nonprofit organizations navigating complex legal and regulatory requirements.

Martha has been involved over many years with legislative initiatives affecting the regulation, operation and taxation of not-for-profit entities, including changes to the charitable solicitation laws and the model nonprofit act, and advocacy on behalf of child care providers, Ohio YMCA's, residential camps and other human service providers

Martha has served as general counsel for the Ohio Water Development Authority, LeadingAge Ohio and numerous not-for-profit tax exempt organizations including several trade associations.

Representative Matters

- Worked with representatives of State and local government to create and achieve tax exemption for the OneOhio Recovery Foundation that will receive and disburse of over $400 million of opioid litigation settlement funds in Ohio.
- Successfully represented five charitable beneficiaries in terminating a Trust because the costs to keep the Trust outweighed the income it produced. The Court ruled in favor of the five charitable beneficiaries and granted our clients the entire amount.

- Successfully lobbied for a change on behalf of the Ohio Water Development Authority (OWDA), in the Ohio Revised Code, that increased the OWDA's Competitive Bidding threshold from $25,000 to $50,000 that was necessary due to a large project the client was managing for the Ohio EPA.
- Successfully preserved property tax exemption for large public nature preserve.
- 20 years lobbying for the Ohio Association of YMCA's.
- Represented American Camp Association in negotiations over residential camp health rules.
- Lobbied successfully to preserve the Fair Labor Standards Act exceptions in the Ohio minimum wage implementation legislation.

Credentials

EDUCATION

- The Ohio State University, Moritz College of Law, 1983, J.D.
- The Ohio State University, 1967, B.A.

BAR & COURT ADMISSIONS

- Ohio

Memberships

- Columbus Bar Association, Admissions Committee
- Elder Law Specialty Board, Ohio State Bar Association
- Member, Housing and Shelter Board, Central Ohio YMCA
- Trustee Emeritus, Ohio United Way
- Former Chair, Ohio Association of Nonprofit Organizations
- Past Commodore, Hoover Sailing Club
- Westerville Education Foundation Board of Directors

Awards & Recognition

- Listed, *The Best Lawyers in America®,* Health Care Law; Non-Profit/Charities Law, 2008-2027
- Recipient, American Camp Association's Friend of Camping Award 2018
- Listed, Chambers USA Leading Lawyers, Health Care 2015
- Named Non-Profit/Charities Law Lawyer of the Year in Columbus, OH – The Best Lawyers in America® 2015

- Listed, Martindale-Hubbell Top Rated Lawyer in Health Care 2013
- Recipient, Alvis House Founder's Award 2013
- Honoree, Ohio United Way's "100 Years - 100 Heroes" 2013
- Recipient, Outstanding Lawyer Award – American Bar Association Non-profit Organizations Committee
- AV Rated, Martindale-Hubbell Peer Review

Beyond the office

Favorite Vacation

Visiting my grandchildren anywhere.

Favorite Movie

Casablanca

Prized Possession

my Flying Scot sailboat

News & Insights

- 126 Benesch Attorneys Recognized in 2027 Best Lawyers® Rankings
  August 20, 2026 | Press Releases
- 129 Benesch Attorneys Recognized in 2026 Best Lawyers® Rankings
  August 21, 2025 | Press Releases
- 2024 Government Relations Practice Group Year in Review
  February 28, 2025 | Client Alerts & Insights
- Ohio's 2024 Lame Duck Session: Highlights and Missed Opportunities
  January 3, 2025 | Client Alerts & Insights
- 132 Benesch Attorneys Recognized in 2025 Best Lawyers® Rankings
  August 14, 2024 | Press Releases
- What to Expect in 2024 at the Ohio Statehouse
  January 9, 2024 | Client Alerts & Insights
- 44 Benesch Attorneys Named Best Lawyers in America® 2013
  October 30, 2023 | Announcements
- 48 Benesch Attorneys Named Best Lawyers in America
  October 30, 2023 | Announcements

- Marty Sweterlitsch quoted in Gongwer News | "Religious Foundations Protest Bill That Would Exclude Them From Tax Credit"
  October 30, 2023 | Media Mentions
- Benesch Partner Receive Top Recognition in Columbus
  October 30, 2023 | Press Releases

Speaking & Events

PAST EVENTS

- Tax Treatment of Charitable Fundraising - Lorman Live Webinar
  June 24, 2014 | Speaking Engagement