



Ohio Legislative Service Commission

Bill Analysis

Stephen Estelle

H.B. 285

128th General Assembly
(As Introduced)

Reps. Bacon, Wachtmann, Derickson, Ruhl, Grossman, Boose, Jordan, Uecker, J. Adams, Maag, Mandel

BILL SUMMARY

- Exempts from sales and use taxation sales of clothing, footwear, school supplies, personal computers and computer-related items, and sporting equipment occurring on the first Friday, Saturday, and Sunday in August and December.
- Begins the exemption in 2010.

CONTENT AND OPERATION

Sales and use tax holiday

The bill exempts from state and local sales and use taxation sales of the following items if purchased on the first Friday, Saturday, and Sunday of August and December, beginning in year 2010:

(1) Clothing and footwear to be worn by humans, up to \$250 per article. Excluded are jewelry, watches, handbags, wallets, and umbrellas.

(2) School supplies, up to \$150 per item, which includes pens, pencils, binders, notebooks, reference books, book bags, lunch boxes, calculators, and similar items. Excluded are furniture and instructional material.

(3) Personal computer systems, software, and peripherals, not exceeding \$3,500 per item. The bill defines "personal computer system" as all computer hardware and software sold together in the same retail transaction, including a central processing unit, storage drive, display monitor, keyboard, random access memory, and printer. Excluded are minicomputers, mainframes, network servers, local area network hubs, routers and cabling, hardware word processors, personal digital assistants, graphical

calculators, hand-held computers, game consoles, internet television devices, network operating systems, multiple-user licensed software and hardware, separate sales or use of internal or external components, or separate sales of add-on components.

(4) Sporting equipment, not exceeding \$250 per item. "Sporting equipment" is defined as clothing, footwear, or equipment designed primarily for athletic activity or protective use during participation in the athletic activity for which it is designed.

The exemption does not apply to the lease of the above items, nor does it apply to the sale of such items if they are to be used in a trade or business.

The bill requires the Tax Commissioner to adopt rules to implement the exemption periods and to make available to vendors informational bulletins explaining the exemption.

HISTORY

ACTION	DATE
Introduced	09-29-09

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