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Substitute Bill Comparative Synopsis

Sub. H.B. 60

133rd General Assembly

House Ways & Means

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This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

Previous Version (As Introduced)	Latest Version (I_133_0215-1)
Exempt diapers	
Exempts infant and toddler diapers from sales and use tax (R.C. 5739.02(B)(58)).	Extends exemption to diapers designed for other age groups, and explicitly classifies pull-ups, underpads, and liners as exempt diapers (R.C. 5739.02(B)(58)).