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S.B. 307
133rd General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Sen. Gavarone

Mackenzie Damon, Attorney

SUMMARY

- Authorizes a temporary sales and use tax exemption for sales of protective equipment made through December 31, 2020.
- Declares an emergency.

DETAILED ANALYSIS

Temporary sales tax exemption for protective equipment

The bill authorizes a temporary sales and use tax exemption for sales of protective equipment. The exemption applies to sales made between the first month after the bill's effective date and December 31, 2020.

Under the bill, "protective equipment" is defined to include equipment that is designed to protect the wearer against injury or disease or to protect other people or property against damage or injury but is not suitable for general use. Vendors would not be required to collect an exemption certificate from consumers with respect to sales of such equipment. Normally, most tax-exempt sales require the purchaser to give an exemption certificate to the seller to document the basis of the exemption.

The bill declares an emergency, so the exemption would take effect immediately upon the bill's enactment and signing into law.

HISTORY

Action	Date
Introduced	04-29-20
