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S.B. 114
134th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Sen. Antani

Mackenzie Damon, Attorney

SUMMARY

- Exempts from sales and use tax the sale of adult and children's diapers.

DETAILED ANALYSIS

Sales tax exemption for children's diapers

The bill exempts from sales and use tax disposable or washable diapers designed to be worn by children or adults who are unable to control their bladder or bowel movements. The exemption applies to diapers, as well as disposable training pants, underpads, or liners, purchased on or after the first day of the first full month that begins at least 30 days after the bill's effective date.¹

The exemption replaces an existing provision that exempts the purchase of prescription adult diapers for individuals who are diagnosed with incontinence and are covered by Medicaid. That exemption took effect on April 1, 2020. Continuing law also exempts adult and child diapers costing \$75 or less and purchased during a sales tax holiday, i.e., the first Friday, Saturday, and Sunday in August.² The bill essentially expands on these exemptions to include all diapers designed to be worn by both adults and children.

¹ R.C. 5739.02(B)(56) and 5739.03; Section 3.

² R.C. 5739.02(B)(55) and (56).

HISTORY

Action	Date
Introduced	03-02-21
