



www.lsc.ohio.gov

OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

H.B. 118
135th General Assembly

Bill Analysis

[Click here for H.B. 118's Fiscal Note](#)

Version: As Reported by House Ways & Means

Primary Sponsors: Reps. Santucci and M. Miller

Zachary P. Bowerman, Attorney

SUMMARY

- Exempts certain baby products from the sales and use tax.

DETAILED ANALYSIS

Sales and use tax exemption for baby products

The bill exempts the following products, generally used for babies and small children, from the sales and use tax:

- Children's diapers.
- Car and booster seats.
- Baby carriers.
- Strollers.
- Cribs, including portable cribs.
- Baby monitors, i.e., any audio or video system that allows an individual to monitor a baby in a different room of the same building.

The exemptions begin to apply in the first month after the bill's 90-day effective date.¹

Existing exemptions for diapers

Under continuing law, sales of both children and adult diapers are already exempt during the first weekend of August each year as part of Ohio's "sales tax holiday" for school

¹ R.C. 5739.01(SSS) and 5739.02(B)(60); Section 3.

supplies and clothing. In addition, adult diapers are exempt under continuing law if sold to a Medicaid recipient pursuant to a prescription.²

HISTORY

Action	Date
Introduced	03-16-23
Reported, H. Ways & Means	06-14-23

ANHB0118RH-135/ts

² R.C. 5739.01(SSS) and 5739.02(B)(55) and (56).