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OHIO LEGISLATIVE SERVICE COMMISSION

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Synopsis of House Committee Amendments

(This synopsis does not address amendments that may have been adopted on the House Floor.)

S.B. 39 of the 135th General Assembly

House Ways and Means

Zachary P. Bowerman, Attorney

Sales and use tax on certain baby products

Removes a provision that would have exempted the following products from the sales and use tax: children's diapers, car and booster seats, baby carriers, strollers, cribs (including portable cribs), and baby monitors. (Similar exemptions have already been enacted in H.B. 33 of the 135th General Assembly.)

Sales and use tax on delivery network services

Allows a company that coordinates delivery of goods between customers and local businesses within 75 miles of each other to obtain an optional waiver from the requirement that it collect and remit sales or use tax on the goods as if it was the seller.

Subjects the delivery charges of a company that has obtained a waiver to sales or use tax, thus requiring such a company to collect and remit tax on its delivery services but not the cost of goods delivered.

Commercial activity tax situsing for motor vehicles

Situses receipts to Ohio from the sale or lease of a motor vehicle by a dealer, for commercial activity tax purposes, only if a certificate of title with an Ohio address is issued for that vehicle. Under current law, gross receipts from the sale of tangible personal property (TPP), including motor vehicles, are sitused to Ohio if the purchaser receives the property in Ohio.

Applies the situsing provision retrospectively and prospectively to all tax periods.

Limitations on property tax challenges

Modifies the requirements governing when political subdivisions can file property tax complaints, counter-complaints, and appeals as follows:

- Prohibits a political subdivision from filing a property tax complaint challenging the valuation of a property more than two years after the most recent sale of the property;

- Requires a political subdivision to permit a property owner to provide public comment on a resolution authorizing a property tax complaint at the public hearing on that resolution required by continuing law;
- Prohibits school districts from filing counter-complaints when the original complaint is filed by another political subdivision or by a third party complainant;
- Expands existing appeal limits by prohibiting third party complainants from appealing board of revision (BOR) decisions with respect to property the third party does not own, and specifically prohibiting political subdivisions from appealing cases filed by a third party complainant.