



# OHIO LEGISLATIVE SERVICE COMMISSION

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## Bill Analysis

Sam Benham

### Am. H.B. 116

132nd General Assembly  
(As Reported by H. Ways & Means)

**Reps.** Merrin, Hambley, McColley, Becker, Roegner, Seitz, Carfagna, Hood, Brinkman, Riedel, Goodman, Sheehy, Keller, Antani, Vitale, Zeltwanger, Koehler, Dean, Bocchieri, Stein, Retherford, Young, Householder

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### BILL SUMMARY

- Exempts prescription optical aids (e.g., eyeglasses and contact lenses) and their components from sales and use tax beginning July 1, 2019.
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### CONTENT AND OPERATION

#### Sales and use tax exemption for optical aids

The bill exempts from sales and use tax prescription optical aids and components of such optical aids. "Optical aids" encompass eyeglass frames and lenses, contact lenses, and other devices that assist or correct human vision. The exemption applies only to optical aids and components purchased on or after July 1, 2019, from an optometrist or physician authorized to dispense optical aids under Ohio law or the law of another state, country, or province.

The purchase or use of nonprescription items and cosmetic eyewear would remain subject to taxation. Eyeglass frames without prescription lenses installed in them would also remain taxable.<sup>1</sup>

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### HISTORY

#### ACTION

#### DATE

Introduced  
Reported, H. Ways & Means

03-07-17  
04-26-17

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<sup>1</sup> R.C. 5739.01(C) and 5739.02(B)(55).