



# Ohio Legislative Service Commission

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## Synopsis of House Committee Amendments\*

Sam Benham

### Sub. S.B. 208

131st General Assembly  
(H. Ways & Means)

#### Commercial activity tax exclusion for certain supply chain receipts

- Modifies the existing commercial activity tax exclusion for receipts from the sale of certain consumer products within an integrated supply chain as follows:
  - Authorizes integrated supply chain vendors to exclude receipts from the sale of integrated supply chain *services* to another vendor or retailer in the supply chain (an exclusion for qualified property exists currently).
  - Requires each retailer with integrated supply chain vendors that would qualify for the exclusion to annually submit a list to the Tax Commissioner identifying those vendors for the upcoming year (and for prior years going back to 2011 if the vendor is eligible to take the exclusion retroactively).
  - Further narrows the potential geographic area in which integrated supply chain services must be provided to qualify a vendor for the exclusion.
  - Prohibits a vendor from excluding receipts in an integrated supply chain from the sale of qualified property related to prescription drugs, durable medical equipment, mobility enhancing equipment, a prosthetic device, machinery, furniture, and fixtures.