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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
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Office

S.B. 52  
135<sup>th</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Sen. Gavarone

Mackenzie Damon, Attorney

### SUMMARY

- Exempts sales of the United States and Ohio flags from sales and use tax.

### DETAILED ANALYSIS

#### Sales and use tax exemption for flags

The bill exempts sales of the United States and Ohio flags from sales and use tax. A “flag” includes any light, flexible material bearing one or more symbols or designs.<sup>1</sup>

The exemption begins to apply in the first month beginning after the bill’s 90-day effective date.<sup>2</sup>

### HISTORY

Action	Date
Introduced	02-07-23

ANSB0052IN-135/ts

<sup>1</sup> R.C. 5739.02(B)(60).

<sup>2</sup> Section 3.