



Ohio Legislative Service Commission

Bill Analysis

Sam Benham

H.B. 308

131st General Assembly
(As Introduced)

Reps. Duffey and Stinziano, Antani, Bishoff, Boyd, Derickson, Grossman, Hood, Lepore-Hagan, Ramos, Reece, Rogers, Slesnick, Patterson

BILL SUMMARY

- Exempts from sales and use tax college textbooks purchased by post-secondary students.
- Requires students to furnish certain verifying information before receiving the exemption.

CONTENT AND OPERATION

Sales and use tax college textbook exemption

The bill exempts from sales and use tax college textbooks sold to post-secondary students on or after the first full month that begins after the bill's effective date. A student is eligible for the exemption if the student is enrolled part-time or full-time at an institution of higher education, i.e., a post-secondary institution located in Ohio or another state. A college textbook is a new or used, print or digital, book or workbook required or recommended for a course offered by an institution of higher education, excluding notebooks, sketchpads, calculators, and laboratory kits.¹

The bill requires the student to furnish certain records before the vendor may authorize the exemption in lieu of providing an exemption certificate, which is required for most other exemptions. If the student purchases the book in-person, the vendor is required to obtain a copy of (a) the purchaser's student identification card and (b) either a copy of a list of textbooks for the courses offered by the institution or, if such a list is

¹ R.C. 5739.02(B)(54); Section 3.

not yet available, written proof of the student's enrollment in the course and a signed statement affirming that the student is purchasing the textbook for that course.²

If the student purchases the book online, through a print catalog, or over the telephone, the bill requires the student to furnish to the seller the student's name and address, the title of the student's course, the name and address of the institution of higher education, and the identification number on the student's student identification card, unless that number is the student's Social Security number.³

HISTORY

ACTION	DATE
Introduced	08-31-15

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² R.C. 5739.03(B)(1)(a) and (7)(a) to (c).

³ R.C. 5739.03(B)(7)(d).

