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S.B. 39
135th General Assembly

Bill Analysis

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Version: As Reported by Senate Ways and Means

Primary Sponsor: Sen. Schaffer

Mackenzie Damon, Attorney

SUMMARY

- Exempts certain baby products from the sales and use tax.

DETAILED ANALYSIS

Sales and use tax exemption for baby products

The bill exempts the following products, generally used for babies and small children, from the sales and use tax:

- Children's diapers.
- Car and booster seats.
- Baby carriers.
- Strollers.
- Cribs, including portable cribs.
- Baby monitors, i.e., any audio or video system that allows an individual to monitor a baby in a different room of the same building.

The exemptions begin to apply in the first month after the bill's 90-day effective date.¹

Existing exemptions for diapers

Under continuing law, sales of both children and adult diapers are already exempt during the first weekend of August each year as part of Ohio's "sales tax holiday" for school

¹ R.C. 5739.01(SSS) and 5739.02(B)(60); Section 3.

supplies and clothing. In addition, adult diapers are exempt under continuing law if sold to a Medicaid recipient pursuant to a prescription.²

HISTORY

Action	Date
Introduced	01-31-23
Reported, S. Ways and Means	05-30-23

ANSB0039RS-135/ts

² R.C. 5739.01(SSS) and 5739.02(B)(55) and (56).