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H.B. 695
134th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. M. Smith and Johnson

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SUMMARY

- Exempts from sales and use tax the sale of adult and children's diapers.

DETAILED ANALYSIS

Sales tax exemption for diapers

The bill exempts from sales and use tax disposable or washable diapers designed to be worn by children or adults who are unable to control their bladder or bowel movements. The exemption applies to diapers, as well as disposable or washable training pants, underpads, or liners, purchased on or after the first day of the first full month that begins at least 30 days after the bill's 90-day effective date.¹

The exemption replaces two existing provisions that exempt the purchase of diapers under certain circumstances. The first provision exempts prescription adult diapers for individuals who are diagnosed with incontinence and are covered by Medicaid. The second provision exempts adult and child diapers costing \$75 or less and purchased during a sales tax holiday, i.e., the first Friday, Saturday, and Sunday in August.² The bill essentially expands on these exemptions to include all sales of diapers designed to be worn by adults or children.

¹ R.C. 5739.02(B)(56) and 5739.03; Section 3.

² R.C. 5739.02(B)(55) and (56).

HISTORY

Action	Date
Introduced	06-07-22
