



# Ohio Legislative Service Commission

## Bill Analysis

Mackenzie Damon

### **S.B. 216**

131st General Assembly  
(As Introduced)

**Sens.** Burke and Gardner, Eklund, Hughes, Seitz

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## **BILL SUMMARY**

- Exempts from sales and use taxation up to \$500 of the cost of prescription optical aids (i.e., eyeglasses and contact lenses) and components.

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## **CONTENT AND OPERATION**

### **Sales and use tax exemption for optical aids**

The bill authorizes a sales and use tax exemption for the first \$500 of the cost of optical aids (i.e., eyeglasses and contact lenses) and components that are prescribed by a state-licensed physician or optometrist. So, if a pair of eyeglasses cost \$600, only \$100 of the purchase price would be subject to sales tax. Likewise, if the pair of eyeglasses cost \$400, no sales tax would be due. The \$500 limit applies per item.

Under the bill, an "optical aid" includes eyeglasses, contact lenses, and any other instrument or device that aids or corrects human vision. The optical aid must be purchased from an "eligible vendor," which includes optometrists, physicians, and any other person legally authorized to dispense optical aids.<sup>1</sup>

### **Effective date**

The bill states that the exemption takes effect January 1, 2016.<sup>2</sup>

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<sup>1</sup> R.C. 5739.01(H) and 5741.01(G)(7).

<sup>2</sup> Section 3.

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## HISTORY

### ACTION

Introduced

### DATE

09-28-15

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