



OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Joe McDaniels

H.B. 116

132nd General Assembly
(As Introduced)

Reps. Merrin, Hambley, McColley, Becker, Roegner, Seitz, Carfagna, Hood, Brinkman, Riedel, Goodman, Sheehy, Keller, Antani, Vitale, Zeltwanger, Koehler, Dean, Bocchieri, Stein, Retherford, Young, Householder

BILL SUMMARY

- Exempts prescription optical aids (e.g., eyeglasses and contact lenses) and their components from sales and use tax.
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CONTENT AND OPERATION

Sales and use tax exemption for optical aids

The bill creates a sales and use tax exemption for optical aids that are prescribed by a licensed physician or optometrist and for components of such optical aids. "Optical aid" is defined to include eyeglass frames and lenses, contact lenses, and other devices that assist or correct human vision. The exemption applies only to optical aids and components that are purchased from an optometrist or physician who is authorized to dispense optical aids under Ohio law or the law of another state, country, or province.

The purchase or use of nonprescription items and cosmetic eyewear would remain subject to taxation.¹ Eyeglass frames without prescription lenses installed in them also would remain taxable.

Effective date

The bill states that the exemption would take effect July 1, 2017.²

¹ R.C. 5739.01(C) and 5739.02(B)(55).

² Section 3.

HISTORY

ACTION

DATE

Introduced

03-07-17

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