

**Topic:** Temporary sales tax holiday; county sales analysis

\_\_\_\_\_ moved to amend as follows:

1 In line 2 of the title, delete "permanent"

2 In line 3 of the title, delete "each" and insert "in";  
3 after "August" insert "2019 and 2020"

4 In line 5 of the title, after "tax" insert "and to require  
5 the Tax Commissioner to report on the effect of the holidays on  
6 county sales tax collections"

7 In line 672, delete "each"

8 In line 673, delete "year, beginning in 2018" and insert  
9 "2019 and 2020"

10 In line 927, delete "each year" and insert "2019 and 2020"

11 After line 975, insert:

12 **Section 3.** On or before December 1, 2020, the Tax  
13 Commissioner shall submit a report to the Governor, the Speaker  
14 and Minority Leader of the House of Representatives, the  
15 President and Minority Leader of the Senate, and each member of  
16 the standing committees of the House of Representatives and  
17 Senate that deal primarily with issues related to taxation. The

**AM1627**

18 report shall analyze whether the exemptions authorized under  
19 division (B) (56) of section 5739.02 of the Revised Code, as  
20 amended by this act, and Section 757.120 of Am. Sub. H.B. 49 of  
21 the 132nd General Assembly have (A) caused sales tax collections  
22 to decrease in counties in which lower sales tax rates relative  
23 to other counties apply during the period of each such exemption  
24 relative to other periods, and (B) caused sales tax collections  
25 to increase in counties in which higher sales tax rates relative  
26 to other counties apply during the period of each such exemption  
27 relative to other periods. In particular, the report shall  
28 analyze sales tax collections for counties described in division  
29 (A) of this section and such collections for counties described  
30 in division (B) of this section that adjoin such counties."

31 The motion was \_\_\_\_\_ agreed to.