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Honorable Tim Schaffer  
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Chairman Schaffer, Vice Chair Scherer, Ranking Member Rodgers, and members of the Ohio House of Representatives Ways and Means Committee,

I am happy to be before you today to speak on behalf of students in Ohio's University system on House Bill 337.

To introduce myself, my name is Daniel Palmer. I am currently the Chief Justice of Wright State University's Student Government Association, and the Executive Director of the Ohio Student Government Association. As the Executive Director for the Ohio Student Government Association, it is my job to advocate for the over 400,000 students in Ohio's 14 public institutions. In my capacity as Chief Justice and Executive Director, I have testified before the House Higher Education and Workforce Development Committee several times when bills directly affect the students of Ohio.

I am very gracious for the opportunity Representative Duffey has given me today to speak in support of a bill that will extremely beneficial to students.

To start, I must illustrate the background of this issue; that issue being the rapid increase of textbook prices. Since 1978, the cost of educational textbooks has risen a staggering 812%. To compare, the cost of medical services, an industry regarded as having extremely high price increases, saw an increase of 575% in that same time period. Home prices have increased 325% and the consumer price index increased by 250%. The rate of textbook price increases outpaces a key inflation measurement by three times.<sup>1</sup>

According to the College Board, the average price for a new textbook for undergraduate students increased from \$58 to \$80, cumulating to a total of \$1,250 spent on books and necessary supplies annually.<sup>2</sup> These steep price increases have directly impacted students in a negative manner, making the cost of obtaining an education even more expensive, and unrealistic for many students. Illustrating this tremendous effect on students, a 2017 survey of more than 1,000 students from four-year colleges in the U.S. and Canada found that 85% had delayed or avoided purchasing

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<sup>1</sup> Huffington Post: College Textbook Prices Increasing Faster than Tuition and Inflation, Tyler Kingkade.  
[https://www.huffingtonpost.com/2013/01/04/college-textbook-prices-increase\\_n\\_2409153.html](https://www.huffingtonpost.com/2013/01/04/college-textbook-prices-increase_n_2409153.html)

<sup>2</sup> The College Board: Average Estimated Undergraduate Budgets, 2017-18.

<https://trends.collegeboard.org/college-pricing/figures-tables/average-estimated-undergraduate-budgets-2017-18>

textbooks for their courses, even though half did so expecting that their grades would be negatively impacted by their decision.<sup>3</sup>

Eliminating the sales tax on textbooks will make the cost of obtaining an education much more affordable and prove to be beneficial to the hundreds of thousands of students in Ohio.

If enacted, House Bill 337 will provide a nearly instant relief to students. Collectively, students spend between \$455 million and \$563 million on textbooks in Ohio annually. Making college textbooks tax-exempt would benefit students' pocketbooks between \$23 million and \$26.2 million each year.<sup>4</sup>

If passed and signed into law, Ohio would join an extensive list of states that already have something similar in place. States such as Arizona, Connecticut, Florida, Hawaii, Iowa, Kentucky, Massachusetts, Minnesota, Mississippi, Missouri, New Jersey, New Mexico, New York, North Dakota, Pennsylvania, Rhode Island, South Carolina, Tennessee, Utah, Vermont, Virginia, and West Virginia specifically exempt textbook purchases for secondary education from sales tax.<sup>5</sup>

Lastly, students across Ohio are particularly interested in House Bill 337. Student Governments from The Ohio State University and Wright State University have passed resolutions in support of making textbooks tax-exempt. Additionally, a petition calling for support of this bill has reached nearly 1,200 signatures.<sup>6</sup> When sent to all of the residential students at Wright State University, the petition received 600 signatures overnight, highlighting the importance of this bill to students.

Chairman Schaffer, Vice Chair Scherer, Ranking Member Rodgers, and members of the Ohio House of Representatives Ways and Means Committee, I sincerely thank you for your time and consideration. I would welcome any questions at this time.

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<sup>3</sup> Inside Higher Ed: Study: High Textbook Prices Lead to Poor Grades, Lindsay McKenzie.  
<https://www.insidehighered.com/quicktakes/2017/09/20/study-high-textbook-prices-lead-poor-grades>

<sup>4</sup> Principal Economist Jean J. Botomogno, Ohio Legislative Service Commission.

<sup>5</sup> State Sales Tax Rules for Textbook Purchases, Avalara TrustFile.  
<https://trustfile.avalara.com/blog/state-sales-tax-rules-for-textbook-purchases/>

<sup>6</sup> Pass House Bill 337: Sales Tax Exemption of College Textbooks  
<https://www.change.org/p/ohio-state-house-of-representatives-pass-house-bill-337-sales-tax-exemption-of-college-textbooks>