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Substitute Bill Comparative Synopsis

Sub. H.B. 419

133rd General Assembly

House Ways & Means

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This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

Previous Version (As Introduced)	Latest Version (I_133_1568-1)
Watercraft use tax exemption eligibility	
Requires that a watercraft owner paid sales or use tax on the sale, storage, use, or consumption of the watercraft to another jurisdiction (i.e., another state, a political subdivision of another state, or the District of Columbia) (<i>R.C. 5741.02(C)(11)</i>).	Removes tax paid on <i>storage</i> of the watercraft as satisfying the requirement that tax was paid to another jurisdiction, and expands the exemption to include both (1) watercraft purchased by a nonresident who paid Ohio tax at the time of purchase and (2) watercraft purchased in Ohio but titled, registered, or used outside the state, even if the jurisdiction of titling or registration does not tax the sale, use, or ownership of the watercraft (<i>R.C. 5741.02(C)(11)(a)</i>).

Previous Version (As Introduced)	Latest Version (I_133_1568-1)
Maintenance definition	
No provision.	Defines maintenance to mean any act to preserve or improve the condition or efficiency of a watercraft including cleaning and repairing the watercraft and installing equipment, fixtures, or technology in or on the watercraft (<i>R.C. 5741.02(C)(11)(b)(ii)</i>).
Sales tax on watercraft storage, repair, and installation services	
No provision.	Expressly specifies that the use tax exemption does not mean that watercraft storage, repair, or installation services are themselves exempted from the existing sales tax on those services (<i>R.C. 5741.02(C)(11)(c)</i>).