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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
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Office

H.B. 410
133rd General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Sweeney and Antani

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SUMMARY

- Exempts from sales and use tax college textbooks purchased by a student enrolled at a post-secondary institution.
- Requires a student to furnish certain verifying information before receiving the exemption.

DETAILED ANALYSIS

Sales and use tax college textbook exemption

The bill exempts from sales and use tax the sale of college textbooks to students enrolled in a post-secondary institution. Specifically, a student is eligible for the exemption if the student is enrolled part-time or full-time at an accredited post-secondary institution located in Ohio or another state (referred to in the bill as an “institution of higher education”). A college textbook is defined to be a print or digital textbook, workbook, reference book, or reference map or globe that is designed for use in a course offered by an institution of higher education.¹

The bill requires the student to furnish certain records before the vendor may authorize the exemption, in lieu of providing the exemption certificate that is required for most other exemptions. The vendor is required to obtain a copy of the purchaser’s student identification card or other written proof of the student’s enrollment in an institution of higher education.²

¹ R.C. 5739.02(B)(58). Note that the version of R.C. 5739.02 appearing in the bill does not reflect recent amendments to that section by H.B. 166.

² R.C. 5739.03(B)(7).

This exemption would apply beginning on the first day of the first month commencing after the bill's effective date.³

HISTORY

Action	Date
Introduced	11-13-19

H0410-I-133/ec

³ Section 3 of the bill.