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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
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Office

H.B. 60  
133rd General Assembly

## Bill Analysis

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**Version:** As Introduced

**Primary Sponsors:** Reps. Antani and Kelly

Sam Benham, Attorney

### Summary

- Exempts from sales and use tax the sale of infant and toddler diapers.

### Detailed Analysis

#### Sales tax exemption for children's diapers

The bill exempts from sales and use tax disposable or washable diapers designed to be worn by infants or toddlers who are unable to control their bladder or bowel movements.<sup>1</sup> The exemption applies to all such items purchased on or after the first day of the first full month that begins at least 30 days after the bill's effective date.<sup>2</sup>

Continuing law exempts adult and child diapers costing \$75 or less and purchased during a sales tax holiday, i.e., the first Friday, Saturday, and Sunday in August.<sup>3</sup>

### History

Action	Date
Introduced	02-12-19

H0060-I-133/ar

<sup>1</sup> R.C. 5739.02(B)(58).

<sup>2</sup> Section 3.

<sup>3</sup> R.C. 5739.02(B)(56).