As Introduced

133rd General Assembly
Regular Session
2019-2020

S. B. No. 307
Senator Gavarone

A BILL

To authorize a temporary sales and use tax exemption for personal protective equipment and to declare an emergency.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. (A) As used in this section, "protective equipment" means items for human wear and designed as protection of the wearer against injury or disease or as protection against damage or injury of other persons or property but not suitable for general use.

(B) Sales of protective equipment occurring on or after the first day of the first month that begins after the effective date of this section and before January 1, 2021, are exempt from the taxes imposed by or under Chapters 5739. and 5741. of the Revised Code.

The consumer of such an item purchased during that period is not required to provide to the vendor, and the vendor is not required to obtain from the consumer, an exemption certificate as would otherwise be required under division (B)(1) of section 5739.03 of the Revised Code.

The Tax Commissioner may take such actions as the
Commissioner considers necessary or advisable to administer this section, including making available to vendors a notice explaining the exemption authorized by this section.

Section 2. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity is to lessen the economic cost of personal protective equipment and apparel that is vitally needed during the COVID-19 disease outbreak. Therefore, this act shall go into immediate effect.