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February 19, 2016

The Honorable Bob Peterson, Chairman
Ohio Senate Ways & Means Committee
Statehouse, Room 222
Columbus, OH 43215

Re: *SB 264 Sales Tax Holiday*

Dear Chairman Peterson:

I am Senior Counsel, Government Relations, for J. C. Penney Corporation, Inc. JCPenney has had a strong presence in Ohio since 1918, when we opened Store #182 in Mansfield. Currently, we have 47 stores and 3 logistics facilities in Ohio and we employ more than 5,300 associates across the state.

On behalf of JCPenney and our Ohio stores and associates, I am writing to urge your support of SB 264, which creates a three-day sales tax holiday. This legislation not only benefits consumers and retailers, it benefits the economy. In preparation for each sales tax holiday, retailers purchase newspaper, television, and radio ads. We hire additional seasonal staff and provide employees with the opportunity to work extra hours. In our experience, when customers are shopping during a sales tax holiday, they purchase additional items not subject to the sales tax exemption. They often cross state borders, make a day-long outing and stop for lunch or refreshments. Thus, the money generated by these tax holidays is an economic stimulus extending far into the community.

But don't take my word for how great sales tax holidays are. Read the study released yesterday by the University of Cincinnati Economics Center detailing how Ohio's first-ever sales tax holiday was a huge success. We can build on that success if you provide us the certainty that a permanent sales tax holiday would provide.

A permanent sales tax holiday in Ohio would provide relief to Ohio families while also boosting the state's economy. Therefore, we respectfully urge your support for SB 264.

Thank you for your consideration.

Sincerely,

Arnold Grothues
Senior Counsel

cc: Members of the Senate Ways & Means Committee
The Honorable Kevin Bacon

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