



**February 17, 2016**

Senator Bob Peterson  
Statehouse  
Columbus, Ohio 43215

Re: Senate Bill 264

Dear Senator Peterson:

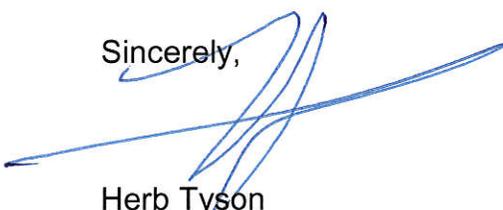
I am writing you to express our support of Senate Bill 264, to exempt clothing and school supplies from the Ohio sales and use tax during a three-day period in August each year. The Ohio based members of the International Council of Shopping Centers (ICSC) are proud to support this important legislation.

ICSC represents shopping center owners, developers, managers, marketing specialists, investors, retailers and is truly a global trade association with 60,000 members in over 90 countries. Shopping centers are an important part of Ohio's economy - providing significant economic activity and tax revenue to the state. There are over 320 million square feet of shopping center space in Ohio. In addition to 1,928 members here in Ohio, shopping centers contribute 472,000 jobs to the state's economy, just over 9% of the state's employment. Additionally, the \$94 billion of shopping center sales are the source of \$5 billion in sales tax revenue to the state.

A sales tax holiday is not only a benefit to the state's economy and the consumer, but it also provides brick-and-mortar businesses the ability to compete on a level playing field with their online-only counterparts. A tremendous amount of business gets done during these holidays, keeping local retailers healthy and supplying consumers with added motivation and significant savings. Until online and brick-and-mortar businesses compete on a level tax playing field, we believe that these sales tax holidays are crucial opportunities for the retailers that make up our shopping centers and main streets to compete. We should encourage Ohioans to support these businesses as they help keep our communities strong by not only providing essential services to the consumer base but by funding local municipal services like fire, police and schools through the sales taxes they collect and remit.

It is for all these reasons that ICSC members in Ohio support Senate Bill 264 which will stimulate the state's economy, provide savings to consumers and support local businesses. We look forward to its swift passage.

Sincerely,



Herb Tyson  
Staff Vice President of State & Local Government Relations