



**State Representatives  
John Patterson & Jack Cera**

House Bill 243  
Sponsor Testimony  
House Health Committee  
June 20, 2017

Chairman Schaffer, Vice-Chair Scherer, and distinguished members of the House Ways and Means Committee, thank you for the opportunity to offer sponsor testimony with my joint sponsor, Rep. Jack Cera, on House Bill 243. This important legislation would exempt from sales and use taxes the bulk sale of firewood and certain other heating fuels. Our bill would also reimburse the Local Government Fund, Public Library Fund and county and transit sales tax collections for any resulting revenue losses.

Ohio has a long tradition of exempting certain items of necessity from sales and use taxes, and we believe heating fuels certainly fall under the category of necessary products. Furthermore, with natural gas already being exempt from sales and use taxes, it simply makes sense to us to establish a level playing field and create an exemption for other forms of heating fuels. Simply because you use propane instead of natural gas to heat your home does not mean you should pay additional taxes.

HB 243's chief goal is to ease the financial burden on working families. Ohioans across our great state continue to reel from the 2008 economic collapse, and recent pass-the-buck budgeting and tax shift policies have benefitted the interests of the wealthy few at the expense of working families. Homeownership is a fundamental tenet of the American Dream, but across the state, more and more hardworking Ohioans are seeing that dream slip from their grasp. And in recent years the state has only made it more expensive for Ohioans to have a place to call home. Anything we can do to help families make ends meet is more important now than ever before.

At the same time, we cannot continue to take away essential funding from local communities. This only compounds the issues I have just described. A critical component of our bill would require the state to reimburse any local revenue losses as a result of the sales tax exemption. Over the course of the last several years, the state has enacted policies that harm the everyday lives of regular Ohioans by shifting funds away from local schools and communities. We cannot continue down this path and, as sponsors of HB 243, we urge the committee to maintain this important provision.

Thank you for your time and attention. We would be glad to answer any questions or address any concerns the committee may have.