



## Testimony before the Senate Ways & Means Committee

March 21, 2018

Good morning Chairman Eklund, Vice-Chairman Terhar, Ranking member Williams and members of the committee. My name is Jeff McClain and I am Director of Tax and Economic Policy for the Ohio Chamber of Commerce. I am here today representing our tax committee and over 8,000 chamber members.

Chairman Schaffer gave you a very thorough history lesson about this specific issue when he testified. I won't repeat the reasons for HB430, but gladly acknowledge that the Chamber has many members very supportive of this bill.

As Representative Schaffer testified, this bill simply reaffirms what we've been doing for decades. It simply clarifies the Ohio Revised Code, as intended by the Ohio General Assembly, and the Ohio Administrative Code that these direct sales are treated as nontaxable. The purpose is not to expand the scope of the current exemptions or exclusion; rather it is to aggregate and clarify them.

We believe that this would bring a measure of clarity and certainty to the industry, which would seem to be fair to all.

The Ohio Chamber remains a strong defender of Ohio's business community and the State of Ohio. I stand ready to answer any questions you may have.