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Sponsor Testimony House Bill 135 Ways and Means Committee April 30th, 2019

Chairman Schaffer, Vice Chair Lipps, Ranking Member Rodgers, and Members of the Ways and Means Committee, thank you for allowing me to provide sponsor testimony on House Bill 135, which would expand the exemptions allowed on the Sales Tax Holiday weekend.

Under the current law, the annual Sales Tax Holiday occurs on the first Friday of August and the following Saturday and Sunday of the year. This holiday exempts clothing priced at \$75 per item or less; School supplies priced at \$20 per item or less; and school instructional material priced at \$20 per item or less. House Bill 135 would increase the per item exemption limit to \$100 for clothing, supplies, and instructional materials. Also, as more technology is used in classrooms, this bill will also allow for tablets and laptops valued up to \$2,000 to be included in the sales tax holiday for the first time.

The expansion of exemptions in House Bill 135 would particularly aid parents, students, and teachers as they prepare of a new school year. This bill ensures that all crucial school materials are exempt during this holiday. For example, under the current exemptions virtually all graphing and scientific calculators are not included. These calculators almost always cost more than \$20 and are the standard when a student enters high school. House Bill 135 would ensure that items, like these calculators, would be included in the holiday. I believe the Sales Tax Holiday is a wonderful tax break for Ohio's families and an expansion of its exemptions will further benefit everyone who partakes in it.

Thank you for the opportunity to testify in support of HB 135. I am happy to take any questions you may have.