



## Senator Theresa Gavarone

2<sup>nd</sup> Ohio Senate District  
Sponsor Testimony for Senate Bill 307  
Senate Ways and Means Committee  
May 13, 2020

Chairman Roegner, Vice-Chair Blessing, Ranking Member Williams and my colleagues on the Senate Ways and Means Committee, I am glad to be before you today to talk about an important issue to consider as we fight our way through the COVID-19 pandemic. Senate Bill 307 would grant a temporary sales and use tax exemption for personal protective equipment or PPE.

As you can see in the text of this one-and-a-half page, 28 line piece of legislation, the bill is pretty straight forward. That is because I want it to be as simple to understand as possible and I want to grant maximum flexibility to this committee and my other Senate colleagues to make any potential changes you may see fit.

For some background, this bill was brought to me by several small business owners and members of the Toledo Regional Chamber of Commerce. Currently, employees, with some exceptions, are required to wear masks to work. Some employers are providing them and some employees are required to purchase them. Either way, because this is a government mandate, at the very least we should be getting rid of the sales and use tax on these items so that they are as affordable as possible for Ohioans.

But this doesn't just impact businesses. Wearing a mask in public is considered a best practice. In fact, over the past few weeks when I have been out purchasing groceries I have noticed that more and more people are wearing masks. Items like masks, gloves, hand sanitizer, etc. have the potential to be life-saving products and I believe during this time should not be subject to the sales and use tax.

As a point of clarification, the definition of "protective equipment" as drafted by LSC was used to keep Ohio in compliance with the Streamline Sales and Use Tax Agreement (SSUTA), of which we are a member.

Ultimately, we all want to keep Ohioans safe. With record job losses during this unprecedented time, people are obviously struggling financially. While the temporary elimination of the sales tax for these items may not seem like much, to a person or family that has seen their income go to \$0, any way they can save money could have a significant impact.

Chairman Roegner, out of respect to your committee, I wanted to keep my comments brief, but I would be happy to answer any questions members may have.