



Sponsor Testimony: House Bill 118

Representative Nick Santucci, 64th House District

Representative Melanie Miller, 67th House District

House Ways and Means Committee

Chairman Roemer, Vice Chair Merrin, Ranking Member Troy, and Members of the House Ways and Means Committee, thank you for the opportunity to provide sponsor testimony on House Bill 118, the companion bill to Senate Bill 39.

House Bill 118 is pro-family legislation that will create a sales and use tax exemption for certain baby products. These products are: diapers, car seats, cribs, strollers, baby carriers, and baby monitors. Eliminating the sales tax on these necessities will help ease the financial burden on Ohio families raising children.

Young families are the key to Ohio’s growth. House Bill 118 will act as an incentive for retaining Ohio Families and give Ohio a competitive advantage in encouraging new families to relocate to our state.

In the past 2 years, Ohioans have been crushed by inflation, those with young children even more so. For example, the cost of diapers increased by 20 percent between 2021 and 2022 alone¹. As of this hearing, 14 other states have permanently exempted diapers from taxation, and some have included similar baby products². Pennsylvania exempts all paper goods and Virginia classifies diapers as “necessities,” which are all exempted from sales tax. Florida passed a temporary sales tax holiday for diapers and baby clothing that expires at the end of June 2023. If Ohio were to pass House Bill 118 we would be leading the way in establishing a tax exemption that benefits families and alleviates the burden of inflation.

¹ <https://www.cnn.com/2022/07/25/economy/diapers-sales-tax-new-york/index.html>

² <https://www.pewtrusts.org/en/research-and-analysis/blogs/stateline/2022/07/21/as-prices-rise-the-push-to-end-diaper-taxes-grows>

Exempting baby care essentials like diapers from sales and use taxes is a no-brainer. We should strive to make Ohio the number one state in America to raise a family, and passing this bill will be a major step towards that goal.

Chairman Roemer, Vice Chair Merrin, Ranking Member Troy, and members of the House Ways and Means Committee. Thank you again for giving me an opportunity to speak with you today on this legislation. I would be happy to answer any questions you may have.