



OHIO COUNCIL OF  
**RETAIL**  
MERCHANTS

May 23, 2023

TESTIMONY IN SUPPORT OF HOUSE BILL 118  
BEFORE THE HOUSE WAYS & MEANS COMMITTEE

Lora Miller, Director of Governmental Affairs & Public Relations

Good afternoon, Chairman Roemer, Vice Chair Lorenz, Ranking Member Troy and members of the House Ways & Means Committee. I appreciate the opportunity to appear today and offer the Council's support for House Bill 118. We thank Representatives Santucci and Miller for their efforts to forward this legislation.

This committee is obviously aware of the regressive nature of the sales tax and the added burden it places on those suffering financial hardship, on those who can least afford to pay it. The benefit that House Bill 118 will provide for struggling families with infants and young children can't adequately be quantified by an LSC fiscal note as such a benefit is invaluable to those parents.

As a parent, I remember those days years ago when my husband and I had our daughter. I was a secretary—yes, we were called secretaries, as Ranking Member Troy can attest—for a member of the minority party in the Ohio House and didn't make much money at the time. If we hadn't both been employed, I can't imagine the additional difficulty we would have experienced providing for our child. A break on sales tax on the expensive items necessary to raise a baby to a toddler to a young child would have been a very welcome benefit.

As for the retail aspect of the bill, anything that helps our customers provide for their families is a step in the right direction. When consumers have more money in their pockets, they're able to use that money to buy other needed items that aren't tax exempt. As retail sales increase, the commercial activity tax burden increases, which benefits the state and helps offset the sales tax loss. Simply put, the sales tax exemption proposed by House Bill 118 is a win-win-win for Ohio consumers, retailers and the state.

My thanks to each of you for your time, attention and hopeful support of House Bill 118. I would be happy to answer any questions you may have.