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**Senate Ways and Means Committee
Senate Bill 39 — Sponsor Testimony
February 8th, 2023**

Chairman Blessing, Vice Chair Roegner, Ranking Member Smith and members of the Senate Ways and Means Committee, thank you for the opportunity to present sponsor testimony on Senate Bill 39.

Senate Bill 39 will create a sales and use tax exemption for certain baby products, including diapers, car seats, cribs, strollers, baby carriers, and baby monitors. A removal of sales tax from such products would ease the financial burden of raising children, and encourage people nationwide to start their family in Ohio. This bill demonstrates that Ohio is truly pro-child and pro-family.

As of this hearing, 14 other states have permanently exempted diapers from taxation, and some have included similar baby products. For example, 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, which is due to expire at the end of June 2023. Ohio would lead the way in establishing an exemption that encompasses diapers and other products that are necessary for raising a family.

Initial analysis from LSC estimates that exempting these goods from Ohio’s sales tax base would lead to a possible state revenue reduction of \$24 million for diapers, and \$25-45 million for the entire bill. In comparison to the FY 2022 total state sales tax revenue of \$13 billion, Senate Bill 39 would have a minor impact on the total revenue.

Thank you once again, Chairman Blessing and the members of the committee, for the opportunity to present this issue to you today. I will be glad to answer any questions at this time.