



Ohio Senate
Senate Building
1 Capitol Square
Columbus, Ohio 43215
(614) 466-8060
Gavarone@ohiosenate.gov

Committees:
Local Government - *Vice Chair*
JCARR - *Vice Chair*
Finance
General Government
Rules and Reference
Judiciary

Theresa Gavarone
Majority Whip
2nd District

Chairman Blessing, Vice-Chair Roegner, Ranking Member Smith, and members of the Senate Ways and Means Committee, thank you for the allowing me the opportunity to testify today on Senate Bill 52. This legislation eliminating the sales tax for American and Ohio flag purchases is long overdue, and serves to increase patriotism across the state.

The impetus for this bill came from a constituent of mine who is a Township Trustee in Wood County. She contacted my office with this idea after a township employee purchased replacement flags and realized he was charged Ohio sales tax. Her investigation into this led her to seek change.

Currently, ten states have sales tax exemptions for the purchase of American flags. Those states are Connecticut, Florida, Maryland, Massachusetts, New Jersey, New York, Pennsylvania, Rhode Island, West Virginia, and Wisconsin. An additional four states have the same exemption, but under certain conditions. For example, the purchase of an American flag in California is exempt from sales tax if sold by a nonprofit veteran's organization.¹

The American flag, as the symbol of our great nation, is a living piece of history and source of pride and unity for all Americans, and therefore deserves to be privileged in the Ohio tax code. Likewise, the Ohio flag represents the rich history of the Buckeye state, and the many trailblazers who have made Ohio a great place to live, work, and raise a family. As the economy consumes so much discretionary income of hardworking Ohioans, tax relief on the American and Ohio flags is a hardly adequate, but nonetheless entirely appropriate change.

Senate Bill 52 serves to promote patriotism across our state, as well as support for our brave military men and women. At a time when we are so divided, and fewer Americans than ever are proud to be American,² it is important to be reminded of what unites us, and the people who sacrificed so much to give us the freedoms that we enjoy today. The American flag will always stand as a reminder that our differences are far less than our commonalities.

I am deeply proud to be American, and it is my hope that future generations of Americans be instilled with gratitude and respect for this great nation. It is time to make Ohio the 15th state that recognizes that the American flag – the symbol of our American identity – deserves to be privileged.

Thank you for the chance to testify on behalf of Senate Bill 52, and I am ready to answer any questions members may have.

¹ <https://taxfoundation.org/happy-flag-day-14-states-exempt-flags-their-sales-taxes-0/>

² <https://news.gallup.com/poll/394202/record-low-extremely-proud-american.aspx>