

**Senator George Lang**  
**4<sup>th</sup> District**

**Senator Shane Wilkin**  
**17<sup>th</sup> District**



**Senate Ways and Means Committee**  
**Sponsor Testimony**  
**Senate Bill 126**  
**March 18, 2025**

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Chair Blessing, Vice Chair Roegner, Ranking Member DeMora and members of the Senate Ways and Means Committee, thank you for allowing my joint sponsor Senator Lang and I the opportunity to present Sponsor Testimony in support of Senate Bill 126.

Senate Bill 126, which is a reintroduction of Senate Bill 191 of the 135<sup>th</sup> General Assembly, exempts from sales and use tax items purchased by a logistics business to transport manufactured products, general merchandise, and grocery products (i.e. forklifts). This exemption is needed because current law only exempts forklifts purchased for manufacturing from sales and use tax.

This disparity is putting those in Ohio who purchase forklifts for logistics, warehousing, grocery, and countless other industries at a disadvantage compared to their manufacturing competitors who do not have to pay sales and use tax on the purchase of their forklift(s). Therefore, this bill supports Ohio business owners by simply equalizing the playing field and correcting a confusing tax disparity for business owners who utilize forklifts to do business every single day in Ohio.

Not only is this good for Ohio business owners who utilize forklifts, but it is also good for Ohio forklift dealers as Indiana, Kentucky, West Virginia and Pennsylvania already exempt forklifts purchased for both logistics and manufacturing from sales and use tax. Therefore, SB 126 will also bolster Ohio's forklift dealers by keeping the sale and purchase of forklifts right here in Ohio.

It is my strong belief that, within 2-4 decades, Ohio can return to being the economic engine not only of the Midwest, but of the country. Senate Bill 126 is another measurable step our state can take in that direction.

For too long, Ohio has driven away businesses from a multitude of industries with onerous regulations and taxes.

Which is why when Senator Wilkin approached me with this legislation, I immediately agreed to joint sponsor, because I knew the impact it would have on not only our logistics and distribution infrastructure but also Ohio's economy.

As Senator Wilkin stated, Ohio's neighbors already have existing forklift exemptions in statute. Simply put, if Ohio wants to remain competitive and offer another incentive to prospective distribution and logistics candidates, we must even the playing field.

As we are witnessing at the federal level, there is an economic movement in our country to slash bureaucratic red tape, unnecessary taxation and unleash the power of American industry to deliver prosperity not seen in decades. Senate Bill 126 is one way our state can do just that.

Chair Blessing, Vice Chair Roegner, Ranking Member DeMora and fellow members of the Ways and Means Committee, we thank each of you for your time and interest in SB 126, we would be happy to answer any questions at this time.