OHIO LEGISLATIVE SERVICE COMMISSION

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Office of Research and Drafting

Legislative Budget Office

H.B. 816
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Click and Lorenz

Kitty Sorah, Attorney

SUMMARY

- Exempts the sale of certain service animals from sales and use taxes.

DETAILED ANALYSIS

Sales and use tax exemption for service animals

The bill exempts the sale of service animals that assist disabled individuals under the federal Americans with Disabilities Act from state and local sales and use taxes, beginning on and after the first day of the first month beginning after the bill's 90-day effective date.[1] Specifically, the exemption applies to a dog or miniature horse that is individually trained for the benefit of a disabled individual to do work or perform tasks that are directly related to the individual's disability.[2]

HISTORY

Action	Date
Introduced	04-13-26

ANHB0816IN-136/ar

[1] R.C. 5739.02(B)(65); Section 3.

[2] 28 Code of Federal Regulations 35.104 and 35.136(i).