



www.lsc.ohio.gov

OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

S.J.R. 9
136th General Assembly

Resolution Analysis

Version: As Introduced

Primary Sponsor: Sen. Blessing

Zachary P. Bowerman, Attorney

SUMMARY

- Proposes to amend the Ohio Constitution to allow wholesale excise taxation of food and nonalcoholic beverages.

DETAILED ANALYSIS

Excise taxation of wholesale food sales

The Ohio Constitution broadly allows the state to levy excise taxes, i.e., taxes imposed on certain goods, services, and activities, with one exception: food that is purchased for human consumption off of the premises where it is sold.¹ This exception was adopted by voter initiative in 1936, after the General Assembly enacted the state's first retail sales tax which applied to most food sales. In 1994, in response to the General Assembly enacting an excise tax on the wholesale sale of soft drinks and soft drink syrup, voters approved another initiated constitutional amendment, this time preventing excise taxes on food at the wholesale level. The amendment defined "food" to include all nonalcoholic beverages, including soft drinks.² The resolution proposes to amend the Ohio Constitution to repeal this prohibition, restoring the General Assembly's authority to levy excise taxes on the wholesale sale of food, including all nonalcoholic beverages, such as soft drinks.

¹ Article XII, Section 3(C), Ohio Constitution, not in the resolution.

² Article XII, Section 13, Ohio Constitution. For further discussion, see the LSC [Excise Taxes on Food and Drinks \(PDF\)](#) Members Brief.

Election and effective date

The resolution specifies that the amendment will be submitted to the electors at the general election to be held on November 2, 2027. If adopted by a majority of electors voting on it, the amendment takes effect January 1, 2028.

HISTORY

Action	Date
Introduced	02-26-26
