

April 21, 2017

The Honorable Tim Schaffer Chair, House Ways and Means Committee Ohio House of Representatives 77 South High Street Columbus, OH 43215

Dear Chairman Schaffer:

On behalf of the Ohio Optometric Association (OOA), which represents nearly 70% of optometrists statewide, I urge your support of House Bill 116 as it comes before the House Ways and Means Committee for a possible vote.

The OOA and its members strongly support House Bill 116 and the elimination of state sales tax on prescriptive eyewear for several reasons. First, the application of sales tax on prescriptive eyewear makes Ohio inconsistent with the vast majority of other states. Most states exempt prescriptive eyewear from sales tax, including our neighboring states of Indiana, West Virginia and Pennsylvania. This places Ohio's eyewear retailers at a competitive disadvantage in the marketplace.

Second, House Bill 116 will bring consistency to Ohio's own tax code. The application of sales tax on prescriptive eyewear is inconsistent with Ohio's own taxation principles on prescriptive materials and products. <u>Prescriptive eyewear is the only prescription medical product sold in a traditional retail outlet that is subject to state sales tax.</u>

Finally, and most importantly, HB 116 will make a significant difference to Ohio residents. Economic barriers, such as the imposition of a sales tax, make it less likely for patients to obtain the care and medical products they need. Without glasses, Ohioans have difficulty holding employment, many students have difficulty learning, and our senior population loses mobility. All of these consequences have an impact on quality of life. And, because eyewear is an essential item, the imposition of sales tax is regressive and has a disproportionate impact on low-income Ohioans.

Again, I urge your support for House Bill 116 as it comes before the committee for consideration. Thank you and please do not hesitate to contact me should you need additional information.

Sincerely,

Keith R. Kerns, Esq. Executive Director

cc. Members of House Ways and Means Committe