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March 6, 2018

The Honorable Tim Schaffer, Chairman  
Ohio House Ways & Means Committee  
77 South High Street, 13<sup>th</sup> Floor  
Columbus, OH 43215

Re: *SB 226 Sales Tax Holiday*

Dear Chairman Schaffer:

I am Senior Counsel, Government Relations, for J. C Penney Corporation, Inc. JCPenney has had a strong presence in Ohio since 1918, when we opened Store #182 in Mansfield. Currently, we have 46 stores and logistics facilities in Ohio and we employ more than 5,000 associates across the state.

On behalf of JCPenney and our Ohio stores and associates, I am writing to urge your support of SB 226, which creates a three-day sales tax holiday. This legislation not only benefits consumers and retailers, it benefits the economy. In preparation for each sales tax holiday, retailers purchase newspaper, television, and radio ads. We hire additional seasonal staff and provide employees with the opportunity to work extra hours. In our experience, when customers are shopping during a sales tax holiday, they purchase additional items not subject to the sales tax exemption. They often cross state borders, make a day-long outing and stop for lunch or refreshments. Thus, the money generated by these tax holidays is an economic stimulus extending far into the community.

You don't have to take my word for how great sales tax holidays are. There are studies, including one by the University of Cincinnati Economics Center, detailing how Ohio's first sales tax holiday was a huge success for the state. We can build on that success if you provide us the certainty that a permanent sales tax holiday would continue.

A permanent sales tax holiday in Ohio would provide relief to Ohio families while also boosting the state's economy. Therefore, we respectfully urge to support SB 226.

Thank you for your consideration.

Sincerely,

Arnold Grothues  
Senior Counsel