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JAMIE WILSON Flowers Baking Co. of Ohio Northwood, OH To: Chairman John Eklund

Cc: Members of the Senate Ways & Means Committee

From: Kristin Mullins, President/CEO, Ohio Grocers Association

Date: 2/21/2017

Re: Support for SB 9

I am writing in support of Senate Bill 9, legislation sponsored by Senator Bacon, to reauthorize the exemption of back-to-school clothing, school supplies, and other school instructional materials from the Ohio sales and use tax during the three-day period in August each year.

As President of the Ohio Grocers Association, I proudly represent nearly 400 food retailers, wholesalers and suppliers across the state. My members range from the largest chain stores to the smallest "mom and pop" independent grocers as well as the wholesalers who supply these stores. Today, more and more retailers are offering new nontraditional products in their stores. Many of my members are selling non-food items including clothes and school supplies.

OGA supported the creation of Ohio's first ever sales tax holiday in 2015 and the one-year reauthorization in 2016, both of which have been a huge success. According to a market study by the University of Cincinnati Economics Center, the 2015 tax holiday saved consumers \$3.3 million and provided the state and local governments with an additional \$4.7 million in sales tax revenue. Furthermore, the sales tax holiday generated greater foot traffic in stores, leading to overall higher retail sales across the board. Additionally, the data confirmed that significant cross-border shopping with Ohio's border counties experiencing a 15.48% increase in sales tax collections during the holiday.

It is important to maintain this growing momentum and reauthorize Ohio's sale tax holiday this year and to make it permanent mo<sup>---</sup>ing forward. Senate Bill 9 achieves this goal by further stimulating our economy and by giving the consumer a much-needed boost during the expensive back to school season. This legislation has the full support of the Ohio Grocers Association.

Thank you for your consideration,

Kristin Mullins President/CEO