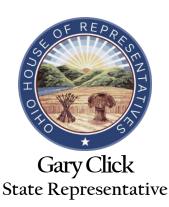
88th House District Seneca and Sandusky County

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<u>Committees</u> Energy and Natural Resources Behavioral Health and Recovery Supports Families, Aging and Human Services Primary and Secondary Education

Chairman Merrin, Vice Chair Riedel, Ranking Member Sobecki and honorable members of the House Ways and Means Committee, I thank you for the opportunity to give testimony today on House Bill 314, to amend section 5741.02 of the Revised Code to exempt from state and local use taxes certain watercraft seasonally stored or repaired in Ohio.

Punitive taxes do not encourage growth and hinder the future of the State of Ohio. It is time to stop punishing individuals from outside of Ohio with state and local use taxes when they seasonally store and repair watercrafts on our lakes and our rivers. House Bill 314 is truly a step in the right direction.

House Bill 314 accomplishes two main objectives. First, House Bill 314 exempts the following seasonally stored or repaired watercrafts from state and local use taxes: Watercraft purchased outside the state; Watercraft purchased in Ohio but titled, registered, or used outside the state, even if the jurisdiction of titling or registration does not tax the sale, use, or ownership of the watercraft; Watercraft purchased by a nonresident who paid a portion of Ohio sales tax at the time of purchase.

Secondly, this bill maintains the standard of having state sales and use tax for watercraft storage, repair and installation services in state.

The State of Ohio should actively encourage tourism in our state. When we punish individuals who want to store or repair watercraft temporarily on our lakes and rivers; we are actively discouraging these individuals. House Bill 314 is common sense legislation that is good business and good for Ohio.

Sincerely,

Gary A. Click

Gary Click

Representative OH-88