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SB 221 Sponsor Testimony Senate Ways and Means Committee December 14, 2021

Chairman Blessing, Vice Chair Roegner, Ranking Member Williams and members of the Senate Ways and Means Committee, thank you for allowing me to give testimony on Senate Bill 221, which would expand the exemptions allowed on the Sales Tax Holiday weekend.

Under the current law, the annual Sales Tax Holiday occurs on the first Friday of August and the following Saturday and Sunday of the year. This holiday exempts clothing priced at \$75 per item or less; School supplies priced at \$20 per item or less; and school instructional material priced at \$20 per item or less. Senate Bill 221 would increase the per item exemption limit to \$100 for clothing, supplies, and instructional materials. Also, as more technology is used in classrooms, this bill will also allow for tablets and laptops valued up to \$2,000 to be included in the sales tax holiday for the first time.

The expansion of exemptions in Senate Bill 221 would particularly aid parents, students, and teachers as they prepare for a new school year. This bill ensures that all crucial school materials are exempt during this holiday. For example, under the current exemptions virtually all graphing and scientific calculators are not included. These calculators almost always cost more than \$20 and are the standard when a student enters high school. Senate Bill 221 would ensure that items, like these calculators, would be included in the holiday. I believe the Sales Tax Holiday is a wonderful tax break for Ohio's families and an expansion of its exemptions will further benefit everyone who partakes in it.

Thank you for allowing me to provide sponsor testimony today on Senate Bill 221. I am happy to take any questions from the committee.