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A BILL

To provide for a three-day sales tax "holiday" in	1
August 2016 during which sales of clothing and	2
school supplies are exempt from sales and use	3
taxes.	4

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. (A) All terms used in this section have the	5
same meanings as in sections 5739.01 and 5741.01 of the Revised	6
Code. As used in this section:	7
(1) "Clothing" means all human wearing apparel suitable	8
for general use. "Clothing" includes, but is not limited to,	9
aprons, household and shop; athletic supporters; baby receiving	10
blankets; bathing suits and caps; beach capes and coats; belts	11
and suspenders; boots; coats and jackets; costumes; diapers,	12
children and adult, including disposable diapers; ear muffs;	13
footlets; formal wear; garters and garter belts; girdles; gloves	14
and mittens for general use; hats and caps; hosiery; insoles for	15
shoes; lab coats; neckties; overshoes; pantyhose; rainwear;	16
rubber pants; sandals; scarves; shoes and shoe laces; slippers;	17

sneakers; socks and stockings; steel-toed shoes; underwear;   18

uniforms, athletic and nonathletic; and wedding apparel.   19

"Clothing" does not include items purchased for use in a trade   20

or business; clothing accessories or equipment; protective   21

equipment; sports or recreational equipment; belt buckles sold   22

separately; costume masks sold separately; patches and emblems   23

sold separately; sewing equipment and supplies including, but   24

not limited to, knitting needles, patterns, pins, scissors,   25

sewing machines, sewing needles, tape measures, and thimbles;   26

and sewing materials that become part of "clothing" including,   27

but not limited to, buttons, fabric, lace, thread, yarn, and   28

zippers.   29

(2) "School supplies" means items commonly used by a   30

student in a course of study. "School supplies" includes only   31

the following items: binders; book bags; calculators; cellophane   32

tape; blackboard chalk; compasses; composition books; crayons;   33

erasers; folders, expandable, pocket, plastic, and manila; glue,   34

paste, and paste sticks; highlighters; index cards; index card   35

boxes; legal pads; lunch boxes; markers; notebooks; paper,   36

loose-leaf ruled notebook paper, copy paper, graph paper,   37

tracing paper, manila paper, colored paper, poster board, and   38

construction paper; pencil boxes and other school supply boxes;   39

pencil sharpeners; pencils; pens; protractors; rulers; scissors;   40

and writing tablets. "School supplies" does not include any item   41

purchased for use in a trade or business.   42

(3) "School instructional material" means written material   43

commonly used by a student in a course of study as a reference   44

and to learn the subject being taught. "School instructional   45

material" includes only the following items: reference books,   46

reference maps and globes, textbooks, and workbooks. "School   47

instructional material" does not include any material purchased   48

for use in a trade or business.   49

(B) Taxes levied by or under sections 5739.02, 5739.021,   50
5739.023, 5739.026, 5741.02, 5741.021, 5741.022, and 5741.023 of   51
the Revised Code do not apply to the sale or storage, use, or   52
other consumption of any of the following if the sale or   53
purchase occurs on August 5, 6, or 7, 2016:   54

(1) An item of clothing, the price of which is seventy-   55
five dollars or less;   56

(2) An item of school supplies, the price of which is   57
twenty dollars or less;   58

(3) An item of school instructional material, the price of   59
which is twenty dollars or less.   60

(C) This section is repealed effective August 10, 2016.   61