

**As Introduced**

**133rd General Assembly  
Regular Session  
2019-2020**

**S. B. No. 307**

**Senator Gavarone**

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**A BILL**

To authorize a temporary sales and use tax 1  
exemption for personal protective equipment and 2  
to declare an emergency. 3

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

**Section 1.** (A) As used in this section, "protective 4  
equipment" means items for human wear and designed as protection 5  
of the wearer against injury or disease or as protection against 6  
damage or injury of other persons or property but not suitable 7  
for general use. 8

(B) Sales of protective equipment occurring on or after 9  
the first day of the first month that begins after the effective 10  
date of this section and before January 1, 2021, are exempt from 11  
the taxes imposed by or under Chapters 5739. and 5741. of the 12  
Revised Code. 13

The consumer of such an item purchased during that period 14  
is not required to provide to the vendor, and the vendor is not 15  
required to obtain from the consumer, an exemption certificate 16  
as would otherwise be required under division (B)(1) of section 17  
5739.03 of the Revised Code. 18

The Tax Commissioner may take such actions as the 19

Commissioner considers necessary or advisable to administer this 20  
section, including making available to vendors a notice 21  
explaining the exemption authorized by this section. 22

**Section 2.** This act is hereby declared to be an emergency 23  
measure necessary for the immediate preservation of the public 24  
peace, health, and safety. The reason for such necessity is to 25  
lessen the economic cost of personal protective equipment and 26  
apparel that is vitally needed during the COVID-19 disease 27  
outbreak. Therefore, this act shall go into immediate effect. 28