



H.B. 45

123rd General Assembly
(As Introduced)

Reps. Mottley, Amstutz, Hood, Maier, Buchy, Schuck, Cates, Gerberry, Hartley, Lucas, Opfer, Myers, Weston, Coughlin, Evans, Metelsky, Young, Sullivan, DePiero, Jones

BILL SUMMARY

- Exempts physical fitness memberships from sales taxation.

CONTENT AND OPERATION

Physical fitness memberships exempted from sales taxation

(sec. 5739.01(MM))

The bill would exempt physical fitness facility services from sales taxation. Those services have been subject to taxation since early 1993.

The exemption would take effect on July 1, 1999.

Physical fitness facility service currently is defined as "all transactions by which a membership is granted, maintained, or renewed, including initiation fees, membership dues, renewal fees, monthly minimum fees, and other similar fees and dues, by a physical fitness facility such as an athletic club, health spa, or gymnasium, which entitles the member to use the facility for physical exercise."

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	01-20-99	p. 92