



**H.B. 372**

123rd General Assembly  
(As Introduced)

**Reps. Callender, Hood, Schuck, Grendell, Padgett, Taylor, Cates, Corbin, Metelsky, Willamowski, Clancy, Buchy, Trakas, Williams, DePiero, Amstutz**

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**BILL SUMMARY**

- Exempts employment services and job placement services from sales taxation.

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**CONTENT AND OPERATION**

**Sales tax exemption for employment-related services**

(secs. 5739.01(B)(3)(k) and (l), (JJ), and (KK); cross references in other sections)

The bill exempts two kinds of employment-related services from the state and county sales taxes--employment services and employment placement services.

For sales tax purposes, an employment service is defined as one person providing personnel to work under the supervision of another person, where the first person pays the personnel. Although it includes what is known as providing "temporary" workers, it also includes providing personnel on a long-term basis. It does not include medical and health care services; contracts of one year or longer where personnel are assigned to the purchaser on a permanent basis; providing personnel who are not under the purchaser's direct control; or one company providing personnel to an affiliated company.

An employment placement service is defined as finding employment for a person or finding an employee to fill a position.

The exemption begins on the day the bill takes effect.

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**HISTORY**

**ACTION**

**DATE**

**JOURNAL ENTRY**

Introduced

06-01-99

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