Peter A. Cooper *Legislative Service Commission*

H.B. 422

123rd General Assembly
(As Introduced)

Reps. Callender, Netzley, Hollister, Grendell, Barrett, Van Vyven, Beatty, Evans, Taylor, Willamowski, Buehrer, Trakas, Cates

BILL SUMMARY

- Grants an exemption from the sales tax for exterminating services performed on property used in agriculture.

CONTENT AND OPERATION

Sales tax exemption for exterminating services on agricultural property

(sec. 5739.02(B)(43))

Under current Ohio sales tax law, exterminating service is one of several kinds of services subject to sales taxation. Exterminating service means eradicating or attempting to eradicate vermin infestations from a building or structure, or the area surrounding a building or structure, and includes inspection, detection, or prevention of vermin infestation.

The bill exempts from taxation any exterminating service for a building or structure used for agricultural purposes. The exemption would begin to apply in the first month beginning after the bill's effective date.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	08-17-99	p. 1187