



H.B. 423

123rd General Assembly
(As Introduced)

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

BILL SUMMARY

- Exempts lawn care and landscaping services from sales taxation.

CONTENT AND OPERATION

Exemption from the sales tax of landscaping and lawn service

(secs. 5739.01(B)(3)(g) and (DD), 5739.02, 5739.033, and 5739.17)

Under current law, sales of landscaping and lawn care service are subject to the Ohio sales tax unless the person providing the service has \$5,000 or less in annual sales. Landscaping and lawn care services are defined to include a number of services, such as planting, seeding, fertilizing, cutting, and others, in order to establish, promote, or control the growth of plants, or to otherwise maintain a lawn or landscape that is not used for agricultural purposes.

The bill exempts all landscaping and lawn services from sales taxation.

HISTORY

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

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