



Bethany Boyd

Bill Analysis
Legislative Service Commission

S.B. 234
123rd General Assembly
(As Introduced)

Sen. Watts

BILL SUMMARY

- Exempts from the sales tax sales to veterans' organizations.

CONTENT AND OPERATION

Sales to veterans' organizations

(sec. 5739.02(B)(12))

Current law exempts sales of tangible personal property or services to certain nonprofit organizations operated in this state exclusively for what the law defines as "charitable purposes." The list of "charitable purposes" is lengthy, but it includes such purposes as the relief of poverty, the improvement of health through the alleviation of illness, disease or injury, and the operation of a parent-teacher association supporting the activities of a primary or secondary school.

The bill adds as a charitable purpose the promotion of patriotism or provision of veterans' services or community service programs by a veterans' organization, thus exempting from the sales tax sales of personal property or services to veterans' organizations promoting patriotism or providing such services or programs.

COMMENT

Continuing law (sec. 5739.02(B)(34)) already exempts sales to the state headquarters of any veterans' organization in Ohio that is incorporated and issued a charter by the United States Congress or is recognized by the United States Veterans Administration, for use by the state headquarters. The bill seems to apply to local veterans' organizations.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	01-06-00	p. 1285

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