



Bethany Boyd

Bill Analysis
Legislative Service Commission

S.B. 256
123rd General Assembly
(As Introduced)

Sen. Watts

BILL SUMMARY

- Exempts from the sales and use tax certain items and clothing used by children under age two.

CONTENT AND OPERATION

Sales of items designed for children

(R.C. 5739.02(B)(44))

The bill exempts from the sales and use tax child restraint systems, strollers, cribs, high chairs, diapers, and clothing, if those items are designed for use by children under age two. The child restraint systems exempted from the tax are those that are required under existing state motor vehicle traffic laws and meet federal motor vehicle safety standards (R.C. 4511.81).

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	02-24-00	p. 1428

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