



Sub. H.B. 117

124th General Assembly
(As Passed by the General Assembly)

Reps. Willamowski, Metelsky, Grendell, Calvert, Callender, Seitz, Ogg, Jones, Allen, Redfern, Britton, Jerse, Lendrum, Barrett, Hollister, Schaffer, Beatty, Coates, Hartnett, Widowfield, G. Smith, Carano, Hoops, Niehaus, Latta, Gilb, Hagan, Wolpert, Core, Manning, Flowers, Evans, Perry, Schmidt, Buehrer, Salerno, Cirelli, Driehaus, Sulzer, Distel, Wilson, Boccieri, Krupinski, Damschroder, Collier, Rhine, Patton, R. Miller, Schneider, Clancy, Otterman, Roman, Barnes, Key, Woodard, Webster, Cates, Hughes, Reidelbach, Carmichael, Olman, Young, D. Miller, DePiero

Sens. Blessing, Mead, Amstutz, DiDonato, McLin, Spada, Jordan, Austria, Furney, Robert Gardner, Hagan, Harris, Ryan, Mumper, Jacobson, Prentiss, Fingerhut

Effective date: *

ACT SUMMARY

? Creates a sales/use tax exemption for items that help persons with physical handicaps to enter and operate a vehicle or transport wheelchairs.

CONTENT AND OPERATION

Sales/use tax exemption for mobility devices

(sec. 5739.02(B)(19))

Under continuing law, sales and use taxes do not apply to the sale or use of wheelchairs, crutches and other "devices to aid human perambulation," and wheelchair lift devices used in conjunction with motor vehicles (including related parts and accessories).

* *The Legislative Service Commission had not received formal notification of the effective date at the time this analysis was prepared.*

The act extends the exemption to cover additional items related to helping a "person with a disability" to get into or drive a vehicle or carry a wheelchair on or in a vehicle. The exemption does not cover any item that may be used to transport wheelchairs on a vehicle if the transportation is connected with selling or delivering wheelchairs.

The act uses the term "person with a disability," which means any person who has lost the use of one or both legs or one or both arms; who is blind, deaf, or disabled to the extent that he or she is not able to move about without the aid of crutches or a wheelchair; or whose mobility is restricted by a permanent cardiovascular, pulmonary, or other disabling condition.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	02-22-01	pp. 172-173
Reported, H. Ways & Means	05-15-01	pp. 423-424
Passed House (99-0)	05-22-01	pp. 443-444
Reported, S. Ways & Means	06-27-01	pp. 713-714
Passed Senate (32-0)	06-28-01	p. 780

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