



H.B. 117

124th General Assembly

(As Introduced)

Reps. Willamowski, Metelsky, Grendell, Calvert, Callender, Seitz, Ogg, Jones, Allen, Redfern, Britton, Jerse, Lendrum, Barrett, Hollister, Schaffer

BILL SUMMARY

- Creates a sales/use tax exemption for items that help persons with physical handicaps to operate a vehicle or to transport wheelchairs and other mobility assistance devices.

CONTENT AND OPERATION

Sales/use tax exemption for mobility devices

(sec. 5739.02(B)(19))

Currently, sales and use taxes do not apply to 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 bill extends the exemption to cover additional items related to helping persons with physical handicaps to drive vehicles and to carry devices, such as wheelchairs, on vehicles. Specifically, the new exemption covers items incorporated into or used in conjunction with a motor vehicle to transport "aids to human perambulation" and items designed to assist persons with physical handicaps to operate motor vehicles.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	02-22-01	pp. 172-173