



Sub. H.B. 117

124th General Assembly
(As Reported by H. Ways & Means)

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

BILL SUMMARY

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

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 a person with a disability to get into or drive a vehicle or to 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 bill also substitutes the term "person with a disability" for "handicapped person," but does not alter the scope or meaning of the term for the purposes of the exemption: the term continues to include 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

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