



H.B. 380

125th General Assembly
(As Introduced)

Reps. Grendell, Distel

BILL SUMMARY

- Exempts snow removal service from sales taxes.

CONTENT AND OPERATION

Sales tax exemption for snow removal service

(R.C. 5739.01(B)(3)(u))

Since August 1, 2003, snow removal service has been subject to the state and county sales taxes. The service is taxable unless the provider's annual receipts are less than \$5,000.

The bill exempts all snow removal services from the sales taxes. The exemption begins in the first full month after the bill's effective date.

Conforming amendments are made to the law fixing the place where the snow removal services are taxable and the law prescribing the licensing of providers of taxable services (R.C. 5739.033 and 5739.17).

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	01-22-04	p. 1549