



H.B. 329

127th General Assembly
(As Introduced)

Rep. Patton

BILL SUMMARY

- Exempts the sale of an item of clothing costing less than \$100 from the sales and use taxes, starting July 1, 2009.

CONTENT AND OPERATION

Sales tax exemption

(R.C. 5739.02(B)(48))

The bill provides that the sale of an item of clothing costing less than \$100 is exempt from state and county sales and use taxes. The sales tax exemption applies to items of clothing designed to be worn on or about the human body. It specifically does not apply to clothing that is rented or that is for use in a trade or business.

The exemption applies regardless of whether the sale occurs in Ohio or outside Ohio: if the sale occurs in Ohio, the sale is exempt from the sales taxes; if the sale occurs outside Ohio (for example, by mail-order or over the Internet) but the clothing is used in Ohio, the sale is exempt from the use taxes that would otherwise apply.

Under the bill, the exemption applies to sales on or after July 1, 2009.

HISTORY

ACTION	DATE
Introduced	09-27-07