

Resolution on
Exempting Textbooks from Ohio Sales Tax

Whereas, in the 132nd General Assembly, legislators engaged in a debate over ways of reducing the costs of textbooks used at state institutions of higher education.

Whereas, as a result of those debates, Ohio Revised Code 3333.951 was enacted, which stipulates that “Each state institution of higher education annually shall report to the efficiency advisory committee on its efforts to reduce textbook costs to students.”

Whereas, the State of Ohio, currently exempts/excepts sales tax a large number of sales to promote the interests of good government and its citizens.

Whereas, the State of Ohio, has a Sales Tax Holiday for school supplies and instructional material.

Whereas, numerous States have adopted codes that exempt/except the sale of textbooks to their students in higher education from their sales tax.

Resolved, that the Faculty Senate of Bowling Green State University urges the State of Ohio to reduce the costs of textbooks used in higher education by exempting/excepting textbooks from sales tax.