

**Resolution 18-3:
A Resolution to Support the Tax Exemption of College Textbooks**

- WHEREAS,** Textbooks prices have risen over 1,000% since 1977¹; and,
- WHEREAS,** Students in the State of Ohio spend on average between \$455 million and \$563 million on textbooks and related course materials²; and,
- WHEREAS,** Making textbooks sales tax-exempt would save students in the State of Ohio between \$23 million and \$26.2 million²; and,
- WHEREAS,** A 2017 survey of more than 1,000 students from four-year colleges in the US and Canada found that 85% had delayed or avoided purchasing textbooks for their courses even though half did so expecting that their grades would be negatively impacted by their decision³; and,
- WHEREAS,** Many states such as Arizona, Connecticut, Florida, Hawaii, Iowa, Kentucky, Massachusetts, Minnesota, Mississippi, Missouri, New Jersey, New Mexico, New York, North Dakota, Pennsylvania, Rhode Island, South Carolina, Tennessee, Utah, Vermont, Virginia, and West Virginia specifically exempt textbook purchases for secondary education from sales tax⁴; now, therefore, be it
- RESOLVED,** That the Student Government Association here assembled at Wright State University endorses House Bill 337⁵, A Bill to amend sections 5739.02 and 5739.03 of the Revised Code to exempt from sales and use tax textbooks purchased by post-secondary students, sponsored by Representative Mike Duffey (OH 21).

Sponsored by

Daniel Palmer, Interim Chief Justice

Co-Sponsored by

Brody Beaver, College of Liberal Arts Senator

¹ College Textbook Prices Have Risen 1,041 Percent Since 1977, NBC News.
<https://www.nbcnews.com/feature/freshman-year/college-textbook-prices-have-risen-812-percent-1978-n399926>

² Principal Economist Jean J. Botomogno, Ohio Legislative Service Commission.

³ Study: High Textbook Prices Lead to Poor Grades, Lindsay McKenzie.
<https://www.insidehighered.com/quicktakes/2017/09/20/study-high-textbook-prices-lead-poor-grades>

⁴ State Sales Tax Rules for Textbook Purchases, Avalara TrustFile.
<https://trustfile.avalara.com/blog/state-sales-tax-rules-for-textbook-purchases/>

⁵ Ohio House of Representatives, 132nd General Assembly.
<https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA132-HB-337>

