

## STATE SALES TAX EXEMPTION FOR TEXTBOOKS

Whereas, Public institutions of higher education across the state of Ohio are committed to increasing the fraction of working age citizens with certificates and degrees by providing opportunities for high quality, affordable education;

Whereas, Textbook costs have increased by more than four times the rate of inflation (significantly more than the increase in the cost of medical care or new homes) since 2006 and by 945% since 1978;

Whereas, The U.S. Public Interest Research Group has found that nationwide textbook costs are approximately 26% of the cost of tuition at state universities and 72% of the cost of tuition at community colleges<sup>1</sup>;

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 decision<sup>2</sup>;

Whereas, College and university students in Ohio paid between \$25 and \$30 million in sales tax on textbook purchases during the 2015-2016 academic year;

Whereas, Many states (e.g. 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 tax<sup>3</sup>; now, therefore, be it

*Resolved*, The Wright State University Faculty Senate strongly supports legislation such as the 131<sup>st</sup> Ohio General Assembly's HB 308<sup>4</sup> and the 132<sup>nd</sup> Ohio General Assembly's HB 337<sup>5</sup> that would specifically exempt post-secondary textbooks from state sales tax as a means of making it easier for students at Ohio's public institutions of higher education to obtain a high quality education at an affordable price.

---

<sup>1</sup> <http://www.uspirg.org/news/usp/student-group-releases-new-report-textbook-prices>

<sup>2</sup> <https://www.insidehighered.com/quicktakes/2017/09/20/study-high-textbook-prices-lead-poor-grades>

<sup>3</sup> <https://trustfile.avalara.com/blog/state-sales-tax-rules-for-textbook-purchases/>

<sup>4</sup> <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA131-HB-308>

<sup>5</sup> <https://www.legislature.ohio.gov/legislation?5&pageSize=10&start=1&sort=LegislationNumber&dir=asc&statusCode&legislationNumber=337&generalAssemblies=132>