## **Annual Sales Tax Holiday**

The 2025 sales tax holiday began at midnight on Friday, August 1, and runs through 11:59 PM on Thursday, August 14. This year, the tax holiday has been extended to 14 days, up from 10 days last year. During this period, eligible in-store and online purchases up to \$500 are exempt from sales tax.

## What items qualify for the sales tax holiday?

The sales tax holiday will include all tangible personal property that is \$500 or less except watercraft or outboard motor required to be titled pursuant to Chapter 1548. of the Revised Code, a motor vehicle, an alcoholic beverage, tobacco, a vapor product, or an item that contains marijuana. Under Ohio law, "tangible personal property" means personal property that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses, including motor vehicles, electricity, water, gas, steam, and prewritten computer software.

Keep in mind that tangible personal property over \$500 is not exempt and must be taxed.

## How does this apply to funeral homes?

Sales tax is imposed on the retail sale of funeral goods, such as caskets, outer burial containers, urns, acknowledgment cards, register books, memorial cards, crucifixes, cremation containers, air trays, burial clothing, and other merchandise that a funeral home would sell to a consumer. Sales tax is imposed not only if the items are sold, but also if the items are leased. So, a funeral home that provided rental caskets to consumers would have to impose a sales tax on the full amount of the casket rental charge.

As funeral goods are taxed, funeral homes are eligible to take advantage of the sales tax holiday.

## Can funeral homes opt out of the sales tax holiday?

No. Sales tax is governed by law so funeral homes are required to comply with the law and participate in the holiday.

Where do I find more information about the sales tax holiday?

**Ohio Annual Sales Tax Holiday** 

