

**A Resolution to Support Textbook Affordability by Encouraging a State and Local Sales
Tax Exemption for Post-Secondary Textbooks**

Julia Dennen (for herself, Kate Greer, Chase Barnett, and Celeste Morris) introduced the following legislation to the Steering Committee, where it passed.

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Whereas the Undergraduate Student Government represents all undergraduate students at The Ohio State University, and

Whereas on March 9, 2017, the University Senate passed “A Resolution to Increase Textbook Affordability by Encouraging Timely Ordering,”¹ which encouraged faculty to submit timely textbook orders as soon as practicable and recommended appropriate incentive structures to ensure broad cooperation, and

Whereas The Ohio State University’s Strategic Plan emphasizes affordability for all students, specifically to “improve affordability and reduce indebtedness,”² and

Whereas The Ohio State University continues to work on textbook affordability, such as the Affordability Learning Exchange, which focuses on helping faculty transform courses using open and affordable learning materials,³ and

Whereas the current total (state and local) sales tax rates in the counties where The Ohio State University operates its main and regional campuses are as follows: Franklin County 7.50%,

¹ <http://senate.osu.edu/materials/senate/2017-03-09/RevisedUSGTextbookOrderingWhereas.pdf>

² https://president.osu.edu/assets/uploads/PDFs/WEB_Ohio%20State_Strategic_Plan_Narrative_.pdf

³ <https://affordablelearning.osu.edu/about>

28 Allen County 6.75%, Licking 7.25%, Marion 7.25%, Wayne County 6.50%, Richland 7.00%,⁴
29 and

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31 **Whereas** The Ohio State University Office of Student Financial Aid, in its estimated Cost of
32 Attendance for the 2017-2018 academic year, estimates that the undergraduate students pay
33 \$1,168 for books and supplies each year,⁵ and

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35 **Whereas** there are 52,517 undergraduate students enrolled at The Ohio State University, with
36 the following amounts at each campus: 45,813 at Columbus; 1,007 at Lima; 1,056 at Mansfield;
37 1,194 at Marion; 2,607 at Newark; 707 at Wooster,⁶ and

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39 **Whereas** by the above-referenced numbers, undergraduate students could be paying as much as
40 \$86.95 in sales tax per year per student, or \$4,566,144 per year in total, for books and supplies,⁷
41 and

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43 **Whereas** Representative Mike Duffey said in his sponsor testimony in 2015 regarding Ohio
44 House Bill 308 that “Currently there are 27 states – including our border states of Pennsylvania,
45 Kentucky, and West Virginia – in which textbooks are exempt from sales tax as a method of
46 making the cost of receiving a college education more affordable. Based on a study conducted by
47 The College Board for the school year 2014-2015 – the cost for textbooks per [undergraduate]
48 student at an in-state four year college is \$1,225 per year which constitutes 5.25% of an
49 [undergraduate] student’s overall budget. Furthermore, according to the Bureau of Labor
50 Statistics (BLS) data, textbook prices have risen over three times the rate of inflating from
51 January 1977 to June 2015, a 1,041 percent increase,”⁸ and

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⁴ http://www.tax.ohio.gov/portals/0/tax_analysis/tax_data_series/sales_and_use/salestaxmapcolor.pdf

⁵ <https://www.sfa.osu.edu/current-student/about-aid/financial-aid-eligibility>

⁶ http://oesar.osu.edu/pdf/student_enrollment/15th/enrollment/15THDAY_AUTUMN_2017.pdf

⁷ Appendix 1

⁸ http://search-prod.lis.state.oh.us/cm_pub_api/api/unwrap/ready_for_publication/cmte_h_ways_means_1/testimony/cmte_h_ways_means_1_2015-10-21-1000_931/hb_308_sponsor.pdf

53 **Whereas** textbook costs have increased by 945% since 1978,⁹ and

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55 **Whereas** a 2017 survey of more than 1,000 undergraduate students from four-year colleges in
56 the U.S. and Canada found that 85% had delayed or avoided purchasing textbooks for their
57 courses even though half did so expecting that their grades would be negatively impacted by
58 their decision;¹⁰

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60 **Therefore, Let it Be Resolved** that the Undergraduate Student Government hereby strongly
61 supports legislation such as the 131st Ohio General Assembly's House Bill 308 and the 132nd
62 Ohio General Assembly's House Bill 337 that would specifically exempt post-secondary
63 textbooks from state and local sales tax as a means of making it easier for students at Ohio's
64 institutions of higher education to obtain a high quality education at an affordable price, and

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66 **Let it Further Be Resolved** that the Undergraduate Student Government supports any additional
67 measures that create a state and local sales tax exemption for post-secondary textbooks.

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Floor Vote: Passed with unanimous consent

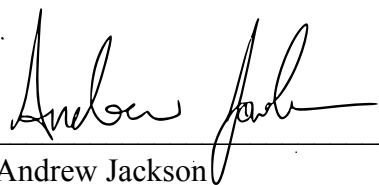
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Andrew Jackson

President

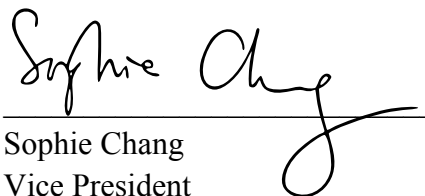
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Sophie Chang

Vice President

Date Adopted: November 8, 2017

Date Terminated: _____

⁹ <http://www.aei.org/publication/the-new-era-of-the-400-college-textbook-which-is-part-of-the-unsustainable-higher-education-bubble/>

¹⁰ <https://www.insidehighered.com/quicktakes/2017/09/20/study-high-textbook-prices-lead-poor-grades>

85 **Appendix 1**

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87 Estimated Annual Books and Supplies Sales Tax Cost Incurred by Undergraduate Ohio State

88 Students

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90 Estimated Cost for Books and Supplies: \$1,168.00

Campus	County	County Tax Rate	Tax Cost	Enrollment	Total Cost	
Columbus	Franklin	7.50%	\$87.60	45,946	\$4,024,869.60	
Lima	Allen	6.75%	\$78.84	1,007	\$79,391.88	
Newark	Licking	7.25%	\$84.68	2,607	\$220,760.76	
Marion	Marion	7.25%	\$84.68	1,194	\$101,107.92	
ATI-Wooster	Wayne	6.50%	\$75.92	707	\$53,675.44	
Mansfield	Richland	7.00%	\$81.76	1,056	\$86,338.56	
				Estimated Total	52,517	\$4,566,144.16
				Estimated Total per Student		\$86.95

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