



On behalf of the over 8,000 members of the Ohio Chamber of Commerce please accept this letter of support for HB 104 now in your committee. We believe that the current practice of allowing the state to keep sales tax revenue on which a purchase/sale was not paid for by the consumer is unfair and needs to be changed.

We believe there are four points to be considered:

1. Retained sales tax on bad debt deviates from a tax on paid consumption.
2. Tax treatment should be neutral.
3. It's not a cost of doing business.
4. Government should only receive sales tax on paid consumption.

We believe that good state sales tax policy would allow retailers credits or refunds for sales taxes on the unpaid portion of credit card debt, regardless of how the debt is financed.

Thank you for your consideration,

Jeff McClain

Director, Tax & Economic Policy