



Testimony of Tamra Fuscaldo, President
International Interior Design Association Ohio Kentucky Chapter

To the
Ohio House Finance Committee

House Bill 49

April 5, 2017

Good afternoon Chairman Smith, Vice Chairman Ryan, Ranking Member Cera and members of the Ohio House Finance Committee. My name is Tamra Fuscaldo and I am from Mount Vernon, Ohio. I am testifying today in opposition to the expansion of the sales tax on the interior design and interior decorating profession and respectfully urge you to remove the provision from the “As Introduced” version of House Bill 49.

Mr. Chairman and members of the committee, with regard to my professional experience, I am a National Council for Interior Design Qualification (NCIDQ) certified Interior Designer with 24 years of experience in the Architecture and interior design industry. I have practiced at an international architecture firm; I have owned my own design business; and I now represent our interior design members as President of the Ohio Kentucky Chapter of the International Interior

Design Association (IIDA). The designers I represent include men and women who have completed a 4-year degree in an accredited university and are qualified by means of education, experience and examination, with a high priority in protecting and enhancing the health, life safety and welfare of the public.

It is important to note that the majority of the commercial interior designers work involves Business-to-Business and not Business-to-Consumer. We work with healthcare systems, corporations, government facilities, not-for-profits and small business startups. We provide a professional service in collaboration with architects, engineers, environmental designers, building contractors and planners. We are part of a team that provides design, planning and project management to companies building in the State of Ohio, nationally and internationally. This is a very competitive market and fees are based on qualifications, experience and scope of the project, not a product that has a consistent price across brands.

Simply stated, IIDA and its members are opposed to the expansion of sales tax on interior design because taxing commercial interior design services adds costs to public and private building construction costs, and would clearly hinder companies seeking to expand or bring their business to the State of Ohio. Professional services should not be taxed as they are not a commodity. The interior design process follows a systematic and coordinated methodology, including research, analysis and integration of knowledge into the creative process, whereby the needs and resources of the client are satisfied to produce an interior space that fulfills the project goals. We are not a luxury, nor a discretionary service and should not be taxed as such.

Although it is admirable that the Governor's proposal tries to reduce the state personal income tax, I believe that taxing services such as interior design will be devastating to the profession because this will add costs to projects which could lead to taking interior design business out of the state.

Mr. Chairman and members of the House Finance Committee I respectfully encourage you to oppose the expansion of the sales tax on interior design services contained in House Bill 49. Thank you for your time and allowing me to testify before you today and at this time I would be happy to answer any questions.