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**Senate Bill 131 Sponsor Testimony**  
**House Ways and Means Committee**  
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Chairman Schaffer, Vice Chair Scherer, Ranking Member Rogers, and distinguished members of the Ways and Means Committee, thank you for the opportunity to provide sponsor testimony on Senate Bill 131. This bill would provide that compensation paid to certain home-based employees may be counted for purposes of an employer qualifying for and complying with the terms of a Job Creation Tax Credit.

The purpose of the proposed legislation is to change O.R.C. Section 122.17 which, if passed, would grant additional discretion to the Ohio Tax Credit Authority to provide a Job Creation Tax Credit (JCTC) to taxpayers who propose a project to create new jobs in Ohio which include work from home employees as a part of their hiring plan. However, the project would still need to include all existing additional requirements; including Ohio residency and capital investment at the project site.

Incenting taxpayers to create jobs for Ohio work from home employees will significantly benefit Ohio, its political subdivisions, Ohio businesses and Ohio residents while expanding the Ohio tax base.

The legislation would also improve Ohio's competitiveness with surrounding states by recognizing the impact of work from home employees in this changing economy. By removing geographical boundaries employers are enabled to recruit more broadly which enhances the talent pool, while at the same time increases employee productivity and job satisfaction.

Thank you, Chairman Schaffer and members of the committee, for allowing me to speak to this legislation. I would be happy to answer any questions at this time.