

TESTIMONY OF LT BRYAN R. BEAMER, USPHS

Mr. Chairman and Members of the Committee:

RE: Ohio House Bill 351

Thank you for providing me this opportunity to testify in support of HB 351.

I am an active duty officer in the United States Public Health Service (USPHS). I am currently stationed in Cincinnati, Ohio. I am a Senior Research Engineer at the National Institute for Occupational Safety and Health (NIOSH), which is part of the Centers for Disease Control and Prevention (CDC). In addition to my current duties focused on protecting America's workers from the harmful effects of occupational noise, I have served in an emergency response capacity during the Ebola Viral Disease epidemic in Sierra Leone and in Washington, DC to protect workers from biological attacks.

I am here today to speak in support of HB 351 which would amend the Ohio Revised Code to include the military pay of members of the commissioned corps of the US Public Health Service and the National Oceanic and Atmospheric Administration (NOAA) in the state's "active duty" exemption from municipal income tax. The intention of House Bill 351 is simply to change the Ohio Revised Code to use the term "uniformed services" instead of "armed forces" as it applies to exempting active duty earnings from municipal income tax.

The USPHS Commissioned Corps consists of approximately 6,700 officers ranging in rank from ensign to vice admiral, including physicians, nurses, engineers, dentists, veterinarians, allied health professionals, environmental health specialists, pharmacists, dietitians, physical therapists, and scientists. Like our colleagues in the armed branches of the uniformed services, we are often called upon to put our lives at risk in order to protect the safety and health of American citizens. For instance, Public Health Service Officers are frequently deployed to respond domestically and internationally to infectious disease threats like SARS, Ebola, Zika, and cholera, to name a few. Just like our armed colleagues, Public Health Service Officers respond to national crises like hurricanes, biological attacks, floods, acts of terrorism and other national crises. We currently have 6 officers in Ohio who have been or are still deployed to Florida, Texas, Puerto Rico, and the US Virgin Islands as part of the public health response to the recent hurricanes. Public Health Service Officers have served alongside our Armed Services comrades in Iraq, Afghanistan, the Philippines, Timor-Leste, onboard the USNS Mercy off the coast of Indonesia, and elsewhere around the world. In Ohio, Public Health Service Officers work at the CDC's National Institute for Occupational Safety and Health, the Food and Drug Administration, and the Environmental Protection Agency, in Cincinnati; the Federal

Correctional Institute in Elkton; at Wright-Patterson Medical Center in Fairborn; and at the 9th District Coast Guard Headquarters in Cleveland.

Like your Legislative Service Commission, my colleagues were able to estimate the financial impact on municipalities potentially affected by HB 351, but were able to add much more definition. For instance, we were able to obtain data from the Department of Health and Human Services databases to identify cities of residence and taxable base pay for all Ohio-based Public Health Service Officers. Armed with this information, we used the taxable pay and tax rates to calculate the municipal income tax for each Ohio-Based Public Health Service Officer. To sum it up, our data indicate that HB 351 would have very little impact on income taxes collected by Ohio municipalities. Of the 56 active duty Public Health Service officers who live and work in Ohio, only 28 live in municipalities that currently collect income tax from them. Accounting for each of these officer's monthly base pay and local tax rates, we estimate that HB 351 would cost Ohio municipalities only \$49,200 annually in lost tax revenues. Furthermore, the effects of HB 351 would be spread across approximately a dozen municipalities.

In short, Mr. Chairman and members of the committee, passing HB 351 would not only amend the Ohio Revised Code to treat all Uniformed Services members equally in terms of municipal taxes but would also only cost the dozen or so affected municipalities less than \$50,000. I appreciate the opportunity to submit this testimony and I hope you will favorably consider HB 351. Thank you.

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