



## **OHIO COUNCIL OF CHAPTERS**

### **Affiliated with the Military Officers Association of America**

23 January 2018

Chairman Schaffer, Vice Chairman Scherer, Ranking Member Rogers and members of the House Ways and Means Committee. Thank you for the opportunity to testify in favor of the proposed change in HB 351.

This change would correct ORC 718.01 (C) (1) to delete “armed forces” and replace with “uniformed services”. Armed forces includes Army, Marines, Navy, Air Force and Coast Guard. Uniformed services includes these five services and the Commissioned Corps of the Public Health Service (PHS) and the Commissioned Corps of the National Oceanic and Atmospheric Administration (NOAA).

PHS and NOAA commissioned officers support the other military services. They are subject to deployments; react to national emergencies, detailed to other services to staff critical vacancies. One example of the support PHS provides health care to the Coast Guard.

ORC 718.01 (C) (1) provides a waiver of taxing military pay and allowances for five members of the uniformed services while serving on active duty in Ohio. This change would provide the same benefit to PHS and NOAA commissioned corps.

This proposal would have no fiscal impact to the State of Ohio. Any fiscal impact to local taxing authorities' would be minimal as those members subject to the tax live in various taxing districts. Taxpayers move out of taxing districts without notice of an impact. Two taxing authorities have waived collection of the tax; many of those serving on active duty do not live in an Ohio taxing district.

The General Assembly has provided many benefits in recognition of the service and sacrifice of those serving on active duty in the uniformed services and this recognition is appreciated. These benefits should encourage service members to return to Ohio on completion of their military service for their next career.

Your consideration of this proposal is appreciated.

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