

# Ohio House of Representatives



## State Representatives Jena Powell & Derek Merrin District 47 & District 80

House Bill 197 – Sponsor Testimony  
Ways & Means Committee  
May 7, 2019

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Chairman Schaffer, Vice-Chairman Lipps, Ranking Member Rogers, and Ways and Means Committee Members, thank you for the opportunity to present testimony on the Tax Code Streamlining and Correction Act.

At our direction, the Legislative Service Commission reviewed Ohio's tax code searching for obsolete language, while identifying errors. House Bill 197 is the legislative vehicle that fixes about 125 tax code errors. The process has been extensive. As legislators, we held two productive interested party meetings and widely distributed the bill drafts.

Along with the Department of Taxation, many business organizations and government associations reviewed the bill providing input. At this time, we believe there are no opponents to the legislation. However, we welcome additional scrutiny, analysis, and feedback.

H.B. 197 updates the Ohio Revised Code sections by fixing the following:

- 43 Typographical errors
- 34 Incorrect or non-existent cross-references
- 24 Obsolete sections
- 14 Sections contains a generic reference to the effective date of an amendment
- 5 Illogical or awkward organization
- 5 Substantive changes

It is imperative our state tax code is accurate, clear, and without errors. This legislation is a major step forward in fixing unacceptable errors. These mistakes must be addressed. Errors lead to confusion and legal challenges. A sound legal code is foundational to efficient governing and a strong economy. Those conducting commerce in Ohio deserve a tax code that is fair and correct. We ask for the committee's support, and welcome any questions members may have at this time.