

Written Proponent Testimony
Prepared for House Bill 197
The Ohio House
Ways & Means Committee

Vice Chair Lipps, Ranking Member Rogers, and Members of the House Ways & Means Committee, on behalf of the 17,000 CPA members of The Ohio Society of CPAs (OSCPA), we are writing to share our support of H.B. 197, the Tax Code Streamlining and Correction Act.

We commend Rep. Derek Merrin and Rep. Jena Powell for sponsoring “purely technical” legislation to ensure that Ohio’s various tax code sections are accurate, clear, and without errors. The Legislative Service Commission (LSC) has identified approximately 125 tax provisions that include obsolete sections, typographical errors, and incorrect or non-existent cross-references. The OSCPAs has traditionally supported legislation that brings clarity to tax policy in the Ohio Revised Code.

Further, the OSCPAs has advocated for many years for the five elements that are widely accepted as key tenets of a quality tax system: *competitiveness, simplicity, stability, equity/fairness and neutrality*. The positive impact of H.B. 197 will be felt by taxpayers throughout our great state in terms of simplifying the tax code and bringing stability to how those provisions are enforced. On behalf of Ohio’s CPA community, we urge you to support H.B. 197.