



**Rep. Richard Brown**  
**Sponsor Testimony House Bill 375**

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Chair Merrin, Vice Chair LaRe, Ranking Member Rogers and members of the House Ways and Means Committee, thank you for giving me the opportunity to provide testimony for House Bill 375. This legislation will establish a means-tested tax credit for certain low income families who struggle to pay the participation fees associated with sports and other extracurricular activities at most public schools in Ohio.

The idea for this legislation came to me from a constituent who wants her children to be able to participate in sports, but struggles mightily to pay so-called “pay-to-participate” or “pay to play” fees that have become common in public schools. I believe that we can all agree, school sports and other extra-curricular activities encourage physical fitness, team building, and many other positive skills and social behaviors for our state’s children. A monetary fee should not be a roadblock or an impediment to a student’s participation in extracurricular activities which foster these positive assets; however, for many working Ohio families, particularly those lower income families with multiple children engaged in or desiring to engage in extracurricular activities, that is the case.

House Bill 375 will give a small reprieve to lower income families that qualify for the credit. Sports of all kinds, as well as a broad range of extracurricular activities, including drama groups, band, debate clubs, and many others sponsored by the school, should they charge a participation fee, would be included in this credit for eligible students whose family income does not exceed a certain level.

Families within 175% of the Federal Poverty Guidelines (stratified by family size) will be able to claim one activity fee per child per year as a refundable tax credit. This credit would allow for an effective tax cut for 61,800 families throughout our state, as estimated by the Legislative Service Commission in cooperation with the Ohio High School Athletic Association.

Some public schools do not charge activity fees, but, according to an LSC analysis, about two-thirds of public schools do charge such participation fees. These fees are usually per activity and per child. So if a family has two children in school and both play two sports, there are four activity fees. The fee amounts vary from school to school, sport to sport, and activity to activity. But our research has revealed that these activity fees in Ohio average about \$250 per activity, per child. So, if a family has two children in school, each engaging in two extracurricular activities, this results in total activity fees of about \$1,000 per year, an amount that many families find prohibitive. Low income families are frequently forced to choose not to allow their child or children to engage in one or more extracurricular activities, to the detriment of the children.

A student eligible for this proposed tax credit is defined in the bill as one attending a public school and whose family income for the taxable year does not exceed 175% of the Federal Poverty Guidelines. The maximum income, at 175% of the 2019 Federal Poverty Guidelines, that an Ohio family of four can earn to be eligible for this tax credit is \$45,063. The credit authorized by the bill applies only to one extracurricular activity fee per eligible student per taxable year. For example, a family of four, earning \$45,063 or less per year, with two children each playing a sport or each engaging in one extracurricular activity requiring the payment of a fee, would be granted two of these fee tax credits at the end of the year, for a tax reduction of about \$500. If both of these students engaged in two sports each, for a total of four activity fees, the family would be entitled to only one tax credit per child, a tax reduction of about \$500, and the additional \$500 paid by the family for the other two activities would not be eligible for the credit. The proposed tax credits would not only break down barriers now affecting an eligible student's involvement in sports or other worthy extracurricular activities, but would further encourage students to be involved. The impact that a \$500 tax credit, which is a direct reduction of taxable liability, can have on a family with that level of income is astronomic.

I am bringing forth this legislation because I do not believe that a family's income level should be a barrier to the next Jesse Owens, the next LeBron James, the next Archie Griffin, or

Simone Biles. Our Ohio-born athletes bring pride and publicity to our state, and I believe that House Bill 375 can offer students from families in need access to activities that can help foster our next generation of athletes and leaders.

Once again, Chair Merrin, Vice-Chair LaRe and Ranking Member Rogers, thank you for allowing me to provide testimony on House Bill 375. I will gladly answer any questions you may have.