



**Representative West  
Sponsor Testimony, House Bill 609  
House Ways and Means Committee**

Chairman Merrin, Vice Chair LaRe, Ranking Member Rogers, and members of the House Ways and Means Committee, thank you for the opportunity to provide sponsor testimony on House Bill 609.

HB 609 would create a temporary amnesty program, which would waive any interest or penalties that have accrued on delinquent taxes and fees so long as individuals and businesses pay the original amount of those taxes and fees while the program is in effect.

The goals of this legislation are twofold: to generate some extra revenue for the state at a time when it is facing its worst budget shortfall since the Great Recession; and to provide economic relief for individual Ohioans, many of whom have had to file for unemployment during this time, and for businesses that have lost revenue since the onset of this crisis. In other words, the legislation provides a carrot, so to speak, for individuals and businesses to pay up on these taxes and fees, which will in turn bolster our state's revenues at a time when we really need a boost.

This concept has been utilized in the past – per an LSC research memo on the topic, Ohio has implemented three different tax amnesty programs of varying scope since 2001, and 45 other states as well as the District of Columbia have implemented them since 1982. I personally

saw this type of program work well when I was a member of Canton City Council, as well.

Under the bill, the Tax Commissioner would develop and administer the program, which would open on August 1, 2020 and last until December 31, 2020. Taxes and fees that were delinquent as of the bill's effective date would qualify for the program, but any taxes and fees due after the bill's effective date would not qualify.

I truly believe that this legislation is a “win-win” and a commonsense solution to the financial issues our state, our businesses and our people are facing as we continue to fight the COVID-19 pandemic together.

Thank you again for the opportunity to provide sponsor testimony on HB 609, and I'd be happy to answer any questions at this time.