



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

**House Bill 197 – Sponsor Testimony
Ways & Means Committee
November 19, 2019**

Chair Roegner, Vice-Chair Blessing, Ranking Member Williams, and Ways & Means Committee Members, thank you for the opportunity to present testimony on the Tax Code Streamlining and Correction Act. The Ohio House has unanimously approved H.B. 197.

At our direction, the Legislative Service Commission (LSC) reviewed Ohio's tax code searching for obsolete language and errors. House Bill 197 is the legislative vehicle fixing 117 tax code errors. Furthermore, there is a net decrease of 2,870 words from the tax code. The process has been extensive and thorough.

This bill has garnered support from the Ohio Society of CPAs, Ohio Chamber of Commerce, National Federation of Independent Business (NFIB), County Treasurers Association of Ohio, and County Auditors Association of Ohio. At this time, there is no known opposition to the legislation. However, we welcome additional scrutiny, analysis, and feedback.

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

- 39 Typographical errors
- 30 Incorrect or non-existent cross-references
- 25 Obsolete sections
- 14 Generic references to the effective date of an amendment
- 5 Illogical or awkward organization
- 4 Substantive issues due to missing words or apparent oversights

It is imperative our state's tax code is accurate, clear, and without errors. This legislation is a major step forward in fixing unacceptable errors. A sound legal code is foundational to a strong economy and efficient governing. Errors lead to confusion and legal challenges. Businesses 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.