

## TESTIMONY OF LT BRYAN R. BEAMER, USPHS

Mr. Chairman and Members of the Committee:

RE: Ohio House Bill 351

Thank you for providing me this opportunity to testify in support of HB 351.

I am an active duty officer in the United States Public Health Service (USPHS). I am currently stationed in Cincinnati, Ohio. I am a Senior Research Engineer at the National Institute for Occupational Safety and Health (NIOSH), which is part of the Centers for Disease Control and Prevention (CDC). In addition to my current duties focused on protecting America's workers from the harmful effects of occupational noise, I have served in an emergency response capacity during the Ebola Viral Disease epidemic in Sierra Leone and in Washington, DC to protect workers from biological attacks.

I am here today to speak in support of HB 351 which would amend the Ohio Revised Code to include the military pay of members of the commissioned corps of the US Public Health Service and the National Oceanic and Atmospheric Administration (NOAA) in the state's "active duty" exemption from municipal income tax. The intention of House Bill 351 is simply to change the Ohio Revised Code to use the term "uniformed services" instead of "armed forces" as it applies to exempting active duty earnings from municipal income tax.

The USPHS Commissioned Corps consists of approximately 6,700 officers ranging in rank from ensign to vice admiral, including physicians, nurses, engineers, dentists, veterinarians, allied health professionals, environmental health specialists, pharmacists, dietitians, physical therapists, and scientists. Like our colleagues in the armed branches of the uniformed services, we are often called upon to put our lives at risk in order to protect the safety and health of American citizens. For instance, Public Health Service Officers are frequently deployed to respond domestically and internationally to infectious disease threats like SARS, Ebola, Zika, and cholera, to name a few. Just like our armed colleagues, Public Health Service Officers respond to national crises like hurricanes, biological attacks, floods, acts of terrorism and other national crises. We currently have 6 officers in Ohio who have been or are still deployed to Florida, Texas, Puerto Rico, and the US Virgin Islands as part of the public health response to the recent hurricanes. Public Health Service Officers have served alongside our Armed Services comrades in Iraq, Afghanistan, the Philippines, Timor-Leste, onboard the USNS Mercy off the coast of Indonesia, and elsewhere around the world. In Ohio, Public Health Service Officers work at the CDC's National Institute for Occupational Safety and Health, the Food and Drug Administration, and the Environmental Protection Agency, in Cincinnati; the Federal

Correctional Institute in Elkton; at Wright-Patterson Medical Center in Fairborn; and at the 9th District Coast Guard Headquarters in Cleveland.

Like your Legislative Service Commission, my colleagues were able to estimate the financial impact on municipalities potentially affected by HB 351, but were able to add much more definition. For instance, we were able to obtain data from the Department of Health and Human Services databases to identify cities of residence and taxable base pay for all Ohio-based Public Health Service Officers. Armed with this information, we used the taxable pay and tax rates to calculate the municipal income tax for each Ohio-Based Public Health Service Officer. To sum it up, our data indicate that HB 351 would have very little impact on income taxes collected by Ohio municipalities. Of the 56 active duty Public Health Service officers who live and work in Ohio, only 28 live in municipalities that currently collect income tax from them. Accounting for each of these officer's monthly base pay and local tax rates, we estimate that HB 351 would cost Ohio municipalities only \$49,200 annually in lost tax revenues. Furthermore, the effects of HB 351 would be spread across approximately a dozen municipalities.

In short, Mr. Chairman and members of the committee, passing HB 351 would not only amend the Ohio Revised Code to treat all Uniformed Services members equally in terms of municipal taxes but would also only cost the dozen or so affected municipalities less than \$50,000. I appreciate the opportunity to submit this testimony and I hope you will favorably consider HB 351. Thank you.

LT Bryan Beamer, USPHS  
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TABLE 1 – Estimated annual municipal tax for active-duty USPHS officers who live and work in Ohio

<b>Rank</b>	<b>Zip</b>	<b>Municipality</b>	<b>Tax/Year</b>
CDR	44406-9275	Canfield	0.00
LT	45208-2822	Cincinnati	1543.30
LT	45255-3207	Anderson Twp	0.00
CAPT	45220-1667	Cincinnati	2798.71
LCDR	44609-9007	Beloit	0.00
CAPT	45244-2834	Anderson Twp	0.00
LCDR	44452-9546	Mahoning Co.	0.00
CAPT	45245-2800	Pierce Twp	0.00
LCDR	45208-1905	Cincinnati	1360.35
CDR	45237-1725	Amberley	1660.39
CAPT	45409-2237	Oakwood	2737.44
LT	45244-3236	Anderson Twp	0.00
CAPT	45040-8907	Deerfield Twp	0.00
LCDR	45237-2434	Cincinnati	1882.06
CAPT	45242-7718	Montgomery	1359.36
LT	45247-6931	Green Twp	0.00
LT	45036-8774	Turtlecreek Twp	0.00
CDR	45215-4110	Wyoming	940.10
CAPT	45209-2211	Cincinnati	2798.71
CAPT	45140-9348	Symmes Twp	0.00
LCDR	45208-1924	Cincinnati	1735.62
CAPT	45066-1546	Clearcreek Twp	0.00
CDR	45040-8679	Mason	1009.41
CDR	45230-2322	Anderson Twp	0.00
CDR	45052-9619	Miami Twp	0.00
CDR	45244-3659	Anderson Twp	0.00
LCDR	45215-4125	Wyoming	731.09
LT	45069-2882	West Chester	0.00
CDR	44406-9324	Mahoning Co.	0.00
CAPT	45069-1714	West Chester Twp	0.00
CAPT	45040-8793	Deerfield Twp	0.00
LT	45255	Mount Healthy	1425.82
LCDR	45044-9384	Liberty Twp	0.00
CDR	45205-2127	Cincinnati	2283.80
CDR	45242-4617	Symmes Twp	0.00
CAPT	45215-4122	Wyoming	1270.44
CAPT	45255-4331	Anderson Twp	0.00
CAPT	45242-5764	Blue Ash	1249.88
CAPT	45242-5764	Blue Ash	1249.88
CAPT	45066-9396	Springboro	0.00
CAPT	45242-6430	Montgomery	1332.72
CAPT	43082-9550	Delaware Co.	0.00
LT	45040-7640	Deerfield Twp	0.00
LT	44301-3109	Akron	1527.42
LCDR	45209-1306	Cincinnati	1624.49
CDR	44408-8408	Fairfield Twp	1087.52

TABLE 1 (continued) – Estimated annual municipal tax for active-duty USPHS officers who live and work in Ohio

<b>Rank</b>	<b>Zip + 4</b>	<b>Municipality</b>	<b>Tax/Year</b>
LT	45213-1243	Cincinnati	1247.63
LT	44805-4114	Ashland	1295.57
CAPT	45223-2033	Cincinnati	2416.63
CAPT	45243-3225	Indian Hill	0.00
CDR	43204-2432	Columbus	2075.49
CDR	45244-2773	Dry Run	0.00
CAPT	45220-1904	Cincinnati	2798.71
LT	44102	Cleveland	1100.88
CDR	45223-1651	Cincinnati	1974.22
CAPT	45237-3728	Amberley	2718.72

# Attachment 1 - Supplement to LT Beamer's Testimony

## History

The United States Public Health Service (USPHS) traces its origin to 1798, when the Marine Hospital Service (MHS) was established to care for itinerant merchant seamen who became ill or injured in the nation's port cities far from their homes, as well as for US Navy and Marine Corps personnel. Almost a century later, in 1887, the MHS established a "hygienic laboratory" that went on to become the National Institutes of Health, conducting investigations and supporting outside research essential to identifying and controlling major public health problems.

In 1889, Congress established a Commissioned Corps in the MHS under the direction of a Surgeon General. This law established a mobile corps subject to duty anywhere upon assignment, which included career service, merit appointment to general service rather than to specific locations, and the wearing of uniforms on duty. In 1912, the Marine Hospital Service formally became the U.S. Public Health Service, and provided a work force and developed policies and programs to investigate and successfully control many diseases affecting the nation, such as pellagra, yellow fever, and trachoma.

President Wilson militarized the USPHS Commissioned Corps when the United States entered World War I in 1917. Many officers were detailed to the Army or Navy. Others worked to safeguard military encampments from disease and protected workers in munitions plants. The influenza pandemic of 1918-1919 required the services of 64 officers, nearly a third of the Commissioned Corps.

When the United States entered World War II in 1941, the USPHS Commissioned Corps was militarized again. Eight USPHS officers died in the conflict. USPHS officers helped lead the disease prevention and medical programs in displaced persons camps, performed a sanitary survey of the Burma Road, and led efforts to control malaria and to investigate occupational diseases.

## Overview

The mission of the U.S. Public Health Service Commissioned Corps is to protect, promote, and advance the health and safety of our Nation. The U.S. Surgeon General, Dr. Jerome Adams, leads the Commissioned Corps. The U.S. Public Health Service Commissioned Corps is a diverse team of more than 6,500 highly qualified, public health professionals. Driven by a passion to serve the underserved, these men and women fill essential public health leadership and clinical service roles with the Nation's Federal Government agencies. Commissioned officers include physicians, dentists, nurses, pharmacists, veterinarians, engineers, scientists, dietitians, physical therapists, environmental health officers, and health service officers (a category of allied health professionals). Many USPHS officers have prior military service, including some who transferred their commissions to continue to serve their country in positions that relate to their training in public health.

## Where do USPHS Officers Serve?

In the Department of Health and Human Services (DHHS), most USPHS officers are assigned to the Indian Health Service (IHS) and the Food and Drug Administration (FDA), followed by the Centers for Disease Control and Prevention (CDC), the National Institutes of Health (NIH), and the Health Resources and Services Administration (HRSA). Other DHHS agencies account for the remaining assignments: the Substance Abuse and Mental Health Services Administration, the Agency for Toxic Substances and Disease Registry, the Office of the Secretary, the Centers for Medicare and Medicaid Services, the Agency for Healthcare Research and Quality, the Administration for Children and Families, and the Program Support Center.

USPHS Commissioned Officers also serve in various departments of the federal government, including the Departments of Agriculture, Commerce, Defense, Interior, Justice, and Homeland Security, as well as the Environmental Protection Agency.

In addition to their regular assignment, every USPHS officer has a deployment role in order to deploy in response to public health emergencies. The USPHS has a national response role under Emergency Support Function (ESF) #8 – Public Health and Medical Services of the National Response Plan.

## USPHS Commissioned Corps' Place in Government

The United States of America has seven federal Uniformed Services as defined by Title 10, and those services are structured and organized by Title 10, Title 14, Title 33, and Title 42 of the United States Code (USC).

Executive Branch						
Department of Defense				Department of Homeland Security	Department of Health and Human Services	Department of Commerce
Uniformed Services						
Armed Forces						
Army	Navy	Air Force	Marines	Coast Guard	Public Health Service Commissioned Corps	NOAA Corps

Commissioned officers of NOAA and USPHS wear uniforms derived from U.S. Navy uniforms, except that the devices, insignia, and buttons reflect the traditions of their specific service. The pay and allowances of NOAA and USPHS officers are the same as officers of the Armed Forces, determined by rank and time-in-grade, in accordance with Title 37, USC. Like the Armed Forces, NOAA and USPHS officers may retire after 20 years of service using the same formulas used by the Armed Forces in 10 USC Chapter 71. Retired and former NOAA and USPHS officers are veterans according to Title 38, USC.

Additionally, NOAA and USPHS Officers are included in the Servicemembers Civil Relief Act (SCRA) and subject to the provisions of 10 USC 1408, the Uniformed Services Former Spouses Protection Act (USFSPA). USPHS officers are protected by the Uniformed Services Employment and Reemployment Rights Act (USERRA) and The Military Whistleblower Protection Act. Like the Coast Guard, commissioned officers of the USPHS and NOAA may be militarized by the President. However, USPHS and NOAA Corps officers are not subject to the Uniform Code of Military Justice unless they are assigned to the DoD or militarized. Because they are commissioned officers, they can be classified as prisoners of war under the Geneva Conventions, if captured by a belligerent. USPHS and NOAA officers use the military health system (TRICARE), and USPHS officers provide medical care to members of the Coast Guard and NOAA Corps. The Chief Medical Officer of the Coast Guard is RADM Erica Schwartz, MD, USPHS.

## USPHS Duty Stations in Ohio

Elkton and Lisbon:

HRSA, Associate Administrator Bureau of Primary Health Care, Prison Health Services, Prison Health Services Region 5, FCI Elkton OH

Cincinnati:

CDC, National Institute for Occupational Safety & Health

EPA

FDA

Dayton:

DOD, Tricare Management Activity

Columbus:

FDA

Brunswick:

FDA

Cleveland:

USCG, 9<sup>th</sup> District HQ