

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

Chair Roegner, Vice Chair Blessing, Ranking Member Williams, and Members of the Senate 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, organization issues, typographical errors, and incorrect or non-existent cross-references.

According to the LSC Fiscal Note & Local Impact Statement, “The bill is technical and corrective in nature and appears to have no fiscal effects.” As currently written, 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.