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| Description: image001**Dave Burke**  26th District | **Ohio Senate**  Senate Building  Room 39, Ground Floor  Columbus, Ohio 43215  (614) 466-8049  [Burke@ohiosenate.gov](mailto:Burke@ohiosenate.gov) | **Committees:**  Health, Human Services and Medicaid – Chair  Finance – Vice Chair  Joint Medicaid Oversight  Insurance and Financial Institutions  Energy and Public Utilities  Rules and Reference |

**Senate Joint Resolution 3**

**Senate Ways and Means Committee**

**Chairwoman Roegner**

**Sponsor Testimony - Senator Dave Burke**

**January 21, 2020**

Good afternoon Chairwoman Roegner, Vice Chair Blessing, Ranking Member Williams, and members of the Senate Ways and Means Committee and thank you for hearing my testimony on SJR 3.

For the vast majority of Ohio’s history, the state did not levy an income tax. Starting in 1972, Ohio began taxing the earnings of its citizens. While much public good can occur through the proper use of tax revenue, the taxing of individual productivity is counterproductive to general prosperity and freedom.

As such, the taxing of personal income, and most especially, the increasing of such a tax, should have a higher bar than a simple majority vote. The reasons are clear:

• In recent memory, The General Assembly has consistently decreased the individual state income tax. To the point, these taxes have decreased nearly 30% since 2006. Since 1984, when rates peaked, taxes have been reduced nearly 50%.

• These tax reductions have lowered rates for all brackets and income levels.

• Recently, Ohio has eliminated FOUR income tax brackets at the lowest income levels. There was a time Ohio taxed your first dollar of income. Now, if your income is $21,750 or less, your tax liability is $0.

• Even after all these reductions, Ohio is still revenue rich. Spending is at record levels, the rainy day fund has never been higher and Ohio’s economic condition continues to improve.

• Taxing individual productivity should be difficult. Given Ohio’s strong economy and consistent spending increases, the General Assembly’s desire to tax and spend should not be at the whims of a simple majority or bargained away in a dead of night deal. The greatest gift beyond freedom a government can give its people is prosperity. Taxing individual income limits opportunity, freedom, and prosperity.

Eliminating the bottom four income tax brackets, lowering taxes on all remaining taxpayers, and twice implementing significant changes to the Ohio earned Income Tax Credit (2014 and 2019) has further reduced the tax burden on Ohio’s low income earners. This has been the right policy for Ohio.

It is for these reasons I propose Senate Joint Resolution 3 to give Ohio voters the power to set a high bar of a two-thirds majority for the General Assembly to pass an income tax increase. Thank you for your time and I’d be happy to answer any questions.