

To whom it may concern:

My name is Ryan Rogalski. I am the Tax Commissioner for the City of Struthers, Ohio and our city is a member of the Ohio Municipal League.

I am writing to urge to you to oppose the Substitute HB 157 as it would be detrimental to our city. Below, I outline how this would negatively impact not only our city of Struthers but cities throughout Ohio.

In a city that has already been impacted by the economic downturn of not only COVID but of the changing economic structure of Northeast Ohio itself, Struthers would be deeply affected by the passing of the proposed Sub. House Bill 157 which would repeal the state's municipal income tax withholding policy during the COVID-19 pandemic. The substantial revenue cuts alone would lead to a massive destabilization of our already fragile city economy. We would also suffer the added administrative burden of tracking, reporting and remitting municipal income tax based on employees' work-from-home locations, increasing the cost of doing business in Struthers.

Additionally, businesses will face the added administrative burden of certifying every employee requesting a refund when they worked from home, placing the burden on the business to track when and where each employee worked for both 2020 and 2021.

And finally, the change in this substitute bill could cause our city to issue a substantial amount of refunds to employees working from home during the emergency. Issuing refunds for a closed tax year could be devastating to our city, which was protected by the language in Sec 29 of HB 197.

Thank you very much for your time and consideration.

Respectfully,



Ryan Rogalski | Tax Commissioner

o. 330.755.2181 x 127

f. 234.260.6888

e. taxcommissioner@cityofstruthers.com