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Office of State Rep. Derek Merrin
Chair of Ohio House Ways and Means Committee

April 19, 2021

House Bill 157 Written Opponent Testimony ***House Ways & Means Committee Hearing – April 20, 2021***

Section 29 of House Bill (HB) 197 is 92 words in length. Ninety-two words to clearly state that, for municipal income tax purposes, income earned by an employee required to work at a temporary worksite because of the emergency is earned at the employee's principal place of work. Substitute Bill 157 attempts to amend Section 29 of HB 197. It attempts to amend Section 29 under the appearance of clarification. To clarify means to make a statement or situation less confusing and more understandable. How many words does it take Substitute Bill 157 to clarify Section 29? By my count, that answer is 494 words. Four hundred and ninety-four words to make Section 29 less confusing and more understandable.

The original language of Section 29 does not directly reference an employer's withholding responsibility or an employee's tax liability. The Final Analysis published by the Ohio Legislative Service Commission references this by stating Section 29 potentially affects both of these items. This is logical conclusion as Section 29 was intended to be a temporary measure to maintain the pre-pandemic status quo. Substitute Bill 157 does not maintain, but instead alters, the status quo that Section 29 was intended to maintain.

I have one simple request for every member of this Committee:

- (1) Please re-read Section 29 of HB 197.
- (2) After re-reading Section 29, please re-read the Final Analysis from the Ohio Legislative Service Commission as it relates to Section 29 of HB 197.
- (3) After re-reading both of these documents, ask yourself one question:

Does Substitute Bill 157 clarify the original intent of Section 29 by applying to only an employer's withholding responsibility and not for determining the location of an employee's tax liability, or does it change the intent of Section 29 given the language's temporary objective and the information that was available at the time of its passage?



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If the answer to this question is that Substitute Bill 157 changes intent, I urge you to vote against the Bill in front of you for consideration. If this Committee wishes to stick to the original intentions of House Bill 157 and extend the provisions of Section 29 to a specific future date, I encourage this Committee to do so by simply amending Section 29 by adding a few clarifying words to include a specific date and not by altering its original intent by using an additional 400 words to do so.

Thank you for your time and consideration.

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Jim Gentile

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