



MAYFIELD
VILLAGE

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Ohio House Ways & Means Committee
via email at ways&meanscommittee@ohiohouse.gov

Re: **Sub HB 157 re: Municipal Income Tax – COVID Work from Home**

Dear Committee Members,

In lieu of in-person testimony at tomorrow's Ways & Means Committee Meeting, please accept this letter on behalf of Mayfield Village, Ohio in opposition to Sub HB 157.

This legislation would change the original intent of Section 29 of HB 197, the temporary provision instructing municipalities to continue withholding municipal income tax at a taxpayer's place of work, even if the taxpayer is currently working from home in a different local jurisdiction due to the COVID-19 pandemic.

While Mayfield Village supports the provision in Sub. HB 157 extending of the sunset of Sec. 29 of HB 197 until December 31, 2021, we strongly oppose the remaining provisions in the substitute bill that attempt to rewrite the original intent of the temporary withholding provision.

Section 29 of HB 197 was unambiguous in its intention to preserve the *status quo* regarding income tax withholding for municipalities and business. Municipalities across the state have made budgetary decisions that are dependent upon the revenue stability granted to them by Sec. 29 of HB 197. The passage of Sub. HB 157 could result in substantial refunds to employees working from home during the emergency which could be devastating to all municipalities, particularly larger Ohio cities, who were protected by the language in Sec. 29 of HB 197.

I ask that the Committee and the legislature respect the original intent of Sec. 29 of HB 197 and urge opposition to Sub. HB 157.

Respectfully,

Brenda T. Bodnar
Mayor

BTB/dtw
cc: Mayfield Village Council