



INCOME TAX BUREAU

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Chairman Merrin
Ohio Ways and Means Committee

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Chairman Merrin:

The City of Heath has great concern over HB 519. It is hard to believe that this has gotten as far as it has. It is totally irrational to take away the ability of the Tax Administrators to enforce filing in localities that **require** mandatory filing. We do not know if a taxpayer owes any tax (or additional tax) until they actually file with our city. Sometimes they do not think they owe any tax at all, but once they file and we have received all of the supporting documentation, including the Federal 1040, we discover that they have missed an income source that is in fact taxable to the city. You would be surprised at the returns that are prepared by tax preparers that calculate no tax due, when in fact there is tax due.

So, to not allow our office to require such filings, charge a late filing penalty or even send a delinquent letter to taxpayers reminding them that they have not filed a tax return with our office is unacceptable.

There are circumstances where taxpayers truly do not need to file with our office; however, once they present all of the necessary documentation to support this, we definitely do not charge them a late filing penalty or fee.

If you take away our right to enforce the mandatory filing requirement and potential late filing penalty, why would anyone even file with our office? We would lose a lot by this restriction. Therefore, please make note that **we strongly oppose HB 519.**

Chairman Merrin and members of the Ohio House Ways and Means Committee, we thank you in advance for your consideration in this matter. Our local livelihood depends on being able to enforce our ordinances.

Respectfully,

Bev Shepherd