



Rep. Tom Young
42nd Ohio House District

Chair Merrin, Vice-Chair Reidel, Ranking Member Sobecki and members of the House Ways and Means Committee thank you for allowing me to provide sponsor testimony this time for House Bill 677 also known as the Tax Transparency Act.

Tax Payers have a right to be notified when a tax issue dealing with their property and or income taxes is placed on an upcoming ballot. This legislation that I am proposing creates tax transparency for all tax payers and provides them with the information they need to make an educated decision on whether or not to support a new tax or renewal. My legislation requires the county auditor and or the statutory taxing entity to send out a notice that includes the following:

1. The name of the taxing authority;
2. Whether the proposed tax is an additional levy, a renewal, replacement, or substitution of an existing tax, or a renewal or replacement of an existing tax with an increase or a decrease;
3. The purpose of the tax;
4. The term of years of the tax or if the tax is for a continuing period of time;
5. Which election the tax will appear on the ballot;
6. What year the tax will be first levied and collected;

7. The rate of the proposed tax in the first year it will be levied and the rate of the existing tax in the last year it will be levied or collected;
8. The amount of taxes that the auditor and or the statutory taxing entity estimates will be charged against the recipient's property and or income attributable to the proposed tax in the first year and the amount charged against the recipient attributable to the existing levy in the last year the existing tax is levied.

This notice provides a comprehensive set of information to property owners and income tax payers, allowing them to stay abreast of current and proposed taxes and levies as well as requiring the entity requesting the tax to pay for the notice to be mailed out. The county auditor would be reimbursed by the taxing authority proposing the tax.

These notices would have to be sent out at the latest 60 days before the election that the tax issue will appear on the ballot. If the auditor has the recipients email address they may send the notice to that email unless the recipient requests to have it sent through the mail.

Sending out this notice to taxpayers creates transparency between them and the taxing entities they live within. It also allows them to make the most informed decision when voting on Election Day. Government is supposed to answer to the people and slipping a tax question or levy renewal on the ballot in an off year election or in a primary is not how these issues should be addressed. Thank for hearing from me again and I would be happy to answer any questions you may have.