

March 1, 2022

The Honorable Louis W. Blessing Chairman, Senate Ways & Means Committee Ohio Senate 1 Capitol Square, 1st Floor Columbus, OH 43215

Dear Chairman Blessing:

On behalf of the members of the Ohio Chamber of Commerce, I am submitting this letter of support for House Bill 45. HB 45 provides a two-month tax amnesty period for remittance of past-due state taxes. A complete list of the covered taxes is provided by LSC in the initial analysis of HB 45.

HB 45 allows a window of time for individuals and businesses to correct any missed filing obligations or unforeseen tax obligations. This legislation will allow those individuals or business entities to create a fresh start as we begin to see light out of this pandemic tunnel. Unless a notice of audit, tax billing or assessment is pending, individuals and businesses will be eligible to file returns and remit taxes without interest or penalty during the two-month amnesty program. The most recent general tax amnesty was conducted in 2018.

The Ohio Chamber thanks the bill sponsors for reintroducing this legislation. HB 45 will alleviate one economic pressure point as taxpayers begin to recover from this unprecedented period of time. Thank you again for scheduling this legislation for hearings and the Ohio Chamber urges passage of HB 45.

Sincerely,

lony Long

Director, Taxation & Economic Policy