



Proponent Testimony - HB 121
The Ohio Ways & Means Committee
April 26, 2023

Chair Roemer, Vice Chair Merrin, Ranking Member Troy, and Members of the Ohio House Ways & Means Committee, thank you for the opportunity to offer proponent testimony on behalf of the City of Grandview Heights. I'm Scott Gill, Tax Administrator in my 9th year, and Ohio Public Servant for 25 years. In addition, I currently serve on the Regional Income Tax Agency Board of Trustees and am a Member of the Ohio Society of CPA's State & Local Tax Committee.

HB 121 will provide much needed relief for employers, who under current law would be forced to file Net Profit Tax Returns for every municipality that they withhold employee payroll tax in, including all "Work-From-Home" scenarios. This would create a tremendous administrative burden for employer tax departments, and would be a deterrent in attracting new business to the State of Ohio due to filing complexity and increased workload. In addition, Ohio Municipal Governments of all sizes would be forced to process many thousands more net profit returns with little or no revenue to offset the additional cost.

Because this provision is by election, it does not preclude an employer from choosing to file in every Municipality should they desire not to make the election. Thank you for carefully considering this crucial tax simplification measure, which is something all stakeholders in the process would benefit greatly from.

Sincerely,

Scott D. Gill, CPA, MT

Tax Administrator

City of Grandview Heights