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House Ways and Means Committee
Sponsor Testimony – H.B. 126
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Chair Roemer, Vice Chair Merrin, Ranking Member Troy, and all honorable members of the House Ways and Means Committee, thank you for the opportunity to present sponsor testimony on H.B. 126. This bill extends a required municipal income tax exemption for military pay to members of all eight United States Uniformed Services, including the Commissioned Corps of the Public Health Service and the National Oceanic and Atmospheric Administration.

Under current Ohio law, the military pay of members of the United States Armed Forces is exempted from Ohio municipal income tax as a means of appreciation for their service to our state and our country. As defined, “Armed Forces” includes members of the Army, Navy, Air Force, Marine Corps, Space Force, and Coast Guard, members of their respective reserve components, and members of the National Guard. Despite this, under Title 10 of the U.S. Code, the Armed Forces define only six of eight U.S. Uniformed Services, and this exemption therefore excludes members of the remaining two: the Commissioned Corps of the Public Health Service and National Oceanic and Atmospheric Administration. This bill simply offers a technical correction to fix this and extend the municipal income tax exemption to all members of the Uniformed Services.

The commissioned officers of both the Public Health Service and National Oceanic and Atmospheric Administration serve a vital role in the defense and preservation of our nation as members of the Uniformed Services. They are subject to many of the same rules and regulations as their counterparts in the Armed Forces, classified the same as officers under international law, and can be militarized by the President if and when needed. They often deploy both domestically and internationally in dangerous situations to facilitate disaster responses and emergency preparedness. For example, they assisted in the aftermath of the 9/11 attacks, following Hurricane Katrina and other natural disasters, and recently in efforts to combat disease outbreaks around the world such as Ebola. Perhaps most notably, since 2020, Public Health Service officers have been instrumental in the response to the COVID-19 pandemic and have deployed throughout Ohio and around the world in an effort to combat the disease and save lives.

Ohio has historically extended this municipal income tax exemption as a way to both offer our appreciation to and support the courageous men and women who serve our country. By passing this bi-partisan legislation, our aim is to properly include all eight Uniformed Services and thus ensure that this exemption extends to all who serve.

Thank you again for the opportunity to testify before you here today. We respectfully request this Committee's favorable consideration of this legislation, and we are happy to answer any questions you may have.