



THE BUCKEYE INSTITUTE

Ohio Should Eliminate the Tax Penalty for Marriage

Interested Party Testimony
Ohio House Ways and Means Committee
Ohio House Bill 199

Greg R. Lawson, Research Fellow
The Buckeye Institute

September 19, 2023

As Prepared for Delivery

Thank you, Chair Roemer, Vice Chair Lorenz, Ranking Member Troy, and members of the Committee, for the opportunity to testify on **Ohio House Bill 199**.

My name is Greg R. Lawson, I am a research fellow at **The Buckeye Institute**, an independent research and educational institution—a think tank—whose mission is to advance free-market public policy in the states.

The tax reforms in Ohio House Bill 199 are the right thing to do.

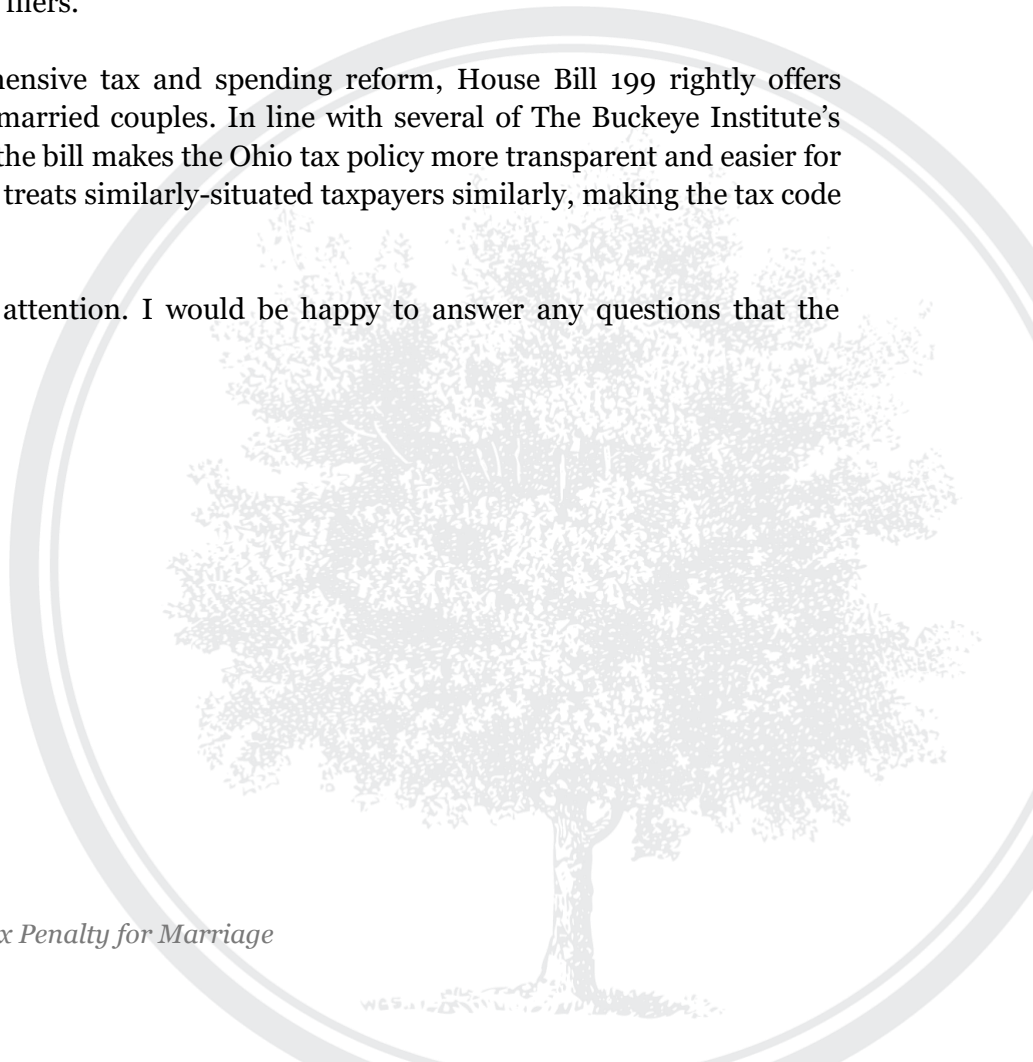
The Buckeye Institute supports comprehensive **pro-growth tax reforms** and has urged **eliminating tax expenditures** that distort the tax code and pick industry winners and losers. Accordingly, The Buckeye Institute continues to champion a flatter state income tax on the road to no income tax.

Currently, married Ohio couples who file their income taxes jointly usually pay more in taxes than they would if they filed separately and maximized their individual credits and deductions. This fundamentally unfair policy creates perverse incentives.

House Bill 199 corrects the problem by making the joint filing tax credit equal to the difference between the spouses' combined liability on their joint return and the minimum combined amount of tax that would be due on both spouses' separate returns if each spouse claimed all available deductions and credits. The bill levels the playing field and ensures the state tax code does not favor married or unmarried tax filers.

Although Ohio needs comprehensive tax and spending reform, House Bill 199 rightly offers appropriate, fair tax relief for married couples. In line with several of The Buckeye Institute's **principles** of good tax policy, the bill makes the Ohio tax policy more transparent and easier for taxpayers to understand, and it treats similarly-situated taxpayers similarly, making the tax code more equitable.

Thank you for your time and attention. I would be happy to answer any questions that the Committee might have.



About The Buckeye Institute

Founded in 1989, The Buckeye Institute is an independent research and educational institution – a think tank – whose mission is to advance free-market public policy in the states.

The Buckeye Institute is a non-partisan, non-profit, and tax-exempt organization, as defined by section 501(c)(3) of the Internal Revenue code. As such, it relies on support from individuals, corporations, and foundations that share a commitment to individual liberty, free enterprise, personal responsibility, and limited government. The Buckeye Institute does not seek or accept government funding.

