



**Proponent Testimony on House Concurrent Resolution 8, House Government Oversight Committee,
5.20.2025**

Chairman Hall, Vice Chair Ferguson, Ranking Member Humphrey, and members of the Government Oversight Committee.

Thank you for the opportunity to offer proponent testimony on House Concurrent Resolution 8, which urges Congress to make the 2017 Tax Cuts and Jobs Act (TCJA) permanent. My name is Donovan O’Neil, and I serve as the State Director for Americans for Prosperity–Ohio, a grassroots organization dedicated to advancing policies that promote economic freedom and individual prosperity.

The 2017 Tax Cuts and Jobs Act marked a significant shift toward a fairer and more pro-growth tax code—one that has delivered real results for Ohioans. Since its passage, the TCJA has helped working families keep more of what they earn, small businesses reinvest in their employees, and entrepreneurs expand opportunities across our state. It simplified the tax code, reduced marginal tax rates, and doubled the standard deduction—making taxes easier to file and lowering the tax burden on middle-income earners.

Thanks to these reforms:

- Households saw increased take-home pay, allowing them to better meet everyday expenses and save for the future.
- Ohio businesses—especially small and family-owned ones—invested more in wages, equipment, and job creation.
- The U.S. became more globally competitive, reducing the incentive to shift jobs and investment overseas.

But now, the clock is ticking. Many of the individual and small business tax provisions in the TCJA are set to expire after 2025. If Congress fails to act, **Ohioans will face a tax hike**, families will lose the expanded child tax credit and standard deduction, and small businesses will once again be saddled with higher rates and more complexity.

We know the uncertainty caused by temporary tax policy can stall investment and stifle growth. That’s why we applaud this General Assembly for urging Congress to do the right thing—**make the TCJA permanent** and provide the certainty families and businesses deserve.

This is not a partisan issue; it's a prosperity issue. Ohio has shown the way by reducing its own income tax brackets from 8 down to 2 and cutting its top rate from 4.997 down to 3.5% since 2017. Washington should follow Ohio's lead.

On behalf of Americans for Prosperity–Ohio and our thousands of activists across the state, I respectfully urge your support of House Concurrent Resolution 8.

Thank you for your time, and I would be happy to answer any questions.