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David Thomas
State Representative for the 65th House District

Testimony before the Ohio House Ways & Means Committee on HB 22
Wednesday, February 12th

Chairman Roemer, Ranking Member Troy, and fellow members of the Ways and Means Committee, thank you for hearing testimony today on HB 22. I echo Representative Lorenz and his comments.

I would also add the thought that this discussion is on a very unique demographic of individuals. Those who are likely very transient, are younger, and in some cases at the very unfortunate time of qualifying, are in Ohio away from family.

I am usually the first person to say that everyone should pay something when it comes to tax policy and the more Swiss cheese we make our policy, the higher the rate for everyone and slippery the slope towards bigger holes more exemptions create. My response to that concern in this particular instance on this specific bill is threefold:

1. This language as I understand, while I would like better terminology, would exempt the home structure and 1 acre as traditional homestead is applied to. This opens the opportunity for the property owner to in many cases, still be paying on a portion of their property.
2. The demographic is unique, and I do not believe in most cases would continue to qualify for the exemption for an extended period of time.
3. When we discuss the underlying reasons for exempting a property from taxation, the qualifying series of events that would need to occur for this bill to become effective are I believe the most reasonable to apply.

It is with these explanations in mind that I stand before you with Rep. Lorenz and offer my support. We are happy to take any questions from the committee.