



Bringing competitiveness back to
Ohio - protecting citizens and jobs.

**House Ways & Means Committee
Proponent Testimony
House Bill 232
June 4, 2025
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on behalf of the Ohio Taxpayer Protection Coalition**

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the House Ways and Means Committee, on behalf of the *Ohio Taxpayer Protection Coalition*, thank you for the opportunity to provide this written testimony as a follow-up to the brief oral testimony provided in support of House Bill (“H.B.”) 232 during last week’s committee hearing.

The Ohio Taxpayer Protection Coalition was formed to address the local tax issues from the grass roots up, and its members include the Ohio Chamber of Commerce, the Ohio REALTORS®, and the County Auditors Association of Ohio. The Ohio Taxpayer Protection Coalition supports bold, commonsense solutions to restore fairness, simplify compliance, and ensure Ohio remains competitive with other states, especially with respect to our property and municipal income tax systems. Now is the time to fix Ohio’s broken local tax system and to create a local tax structure that works for everyone. H.B. 232 is another step forward to protect Ohio taxpayers.

Background: Am. Sub. H.B. 126 of the 134th General Assembly (“H.B. 126”) was enacted to protect property owners from a cottage legal industry developed by outside school district attorneys which overly burdens Ohio property owners with unexpected litigation costs, as well as additional taxes that are not appropriately accounted for by the school funding system. These same school district attorneys have not given up and continue to pile up litigation costs on property owners by aggressively pursuing purported “loopholes” in H.B. 126’s protections.

Why H.B 232 is Important: H.B. 232 is important because it plugs the purported “loopholes” being pursued by this cottage legal industry, thereby ensuring that the protections originally enacted by H.B. 126 stay in place for Ohio property owners.

The Ohio Taxpayer Protection Coalition supports swift enactment of H.B. 232.

More information on the Ohio Taxpayer Protection Coalition’s efforts is available on its website: <https://ohiotaxpayerprotectioncoalition.com/>.