

Ways and Means Committee, Ohio House of Representatives
House Bill 503 – Proponent Testimony
Kelsea Jenkins
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Good morning, Chairman Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the committee.

My name is Kelsea Jenkins, and I am a proud resident of Brimfield Township in Portage County. I currently work as a secretary at D&K Materials and I am also a young beginning farmer, but today I am here as a grassroots constituent speaking on behalf of everyday Ohioans like me who have been hit hard by unfair double taxation under our current municipal income tax system. I strongly support House Bill 503 because it puts the power back in the hands of voters to protect reciprocity credits.

I currently live in Brimfield Township, specifically the Brimfield-Kent Joint Economic Development District which offers me no municipal income tax reciprocity.

Let me take you back a few years to when I was a full-time student at The Ohio State University here in Columbus for college. I grew up in Portage County, but like so many kids from Northeast Ohio, I moved to Franklin County to pursue higher education, with my degree in Agribusiness & Applied Economics with a dual minor in Production Agriculture & Agricultural Communications. To make ends meet, I worked at the faculty club on campus, working the maximum hours allowed for college students while maintaining an 18-hour course load each semester. During this time, I could barely keep up with the cost of living while balancing my studies and paying the bills.

On the back end, double taxation hit me hard. Columbus currently imposes a 2.5% municipal income tax on all earnings from work performed in the city. Since I lived and worked there temporarily as a student, I paid that full amount. But because my permanent home was in Brimfield Township, which falls under the Brimfield-Kent Joint Economic Development District and has no reciprocity credit for taxes paid to other municipalities like Columbus, I got zero offset when filing back home.

Brimfield itself doesn't have a general township income tax, but any earnings tied to Portage County obligations, or worse, any side work that I had when home from college, meant I was effectively taxed twice on the same income without relief. No full credit, no reciprocity. This was just double dipping by the government, with Columbus keeping their cut and no mechanism to credit it against my home obligations.

I remember scraping together every dollar for tuition, books, and rent. Groceries were few, but I was thankful to have a job that fed me every shift I worked. However, I didn't know that it would turn into a double-edged sword when I saw the amount being taken out in taxes. It wasn't just me; thousands of Ohio State students from outside Columbus who were doing the right thing by working through college faced the same burden, with some municipalities offering partial credits while others provided none, leaving many of us drowning in debt before graduation. I was

fortunate to graduate with no student loans, but the financial strain from those missing dollars still forced me to move back in with my parents after college; I know many others weren't as lucky, and this only worsened their financial strain.

Those lost dollars were the very savings I was desperately building toward my lifelong dream of buying my parents' farm back in Portage County, a goal I am still working toward today. If I had been able to keep that money instead of seeing it double-taxed away, it would have brought me months or even years closer to affording the down payment and taking over the family land that means everything to me. That double taxation didn't just hurt my wallet. It set back my dreams of owning my parents' farm, starting a family, and building a stable life. How could I save for a down payment or plan for a family when the government had taken a cut twice, with extra tax bills I was never warned about? Young Ohioans like me deserve a fair shot at the American Dream without cities piling on taxes that punish us for working hard across municipal lines.

House Bill 503 changes that by requiring voter approval before any city or village can reduce or eliminate these reciprocity credits. It empowers us, the taxpayers, to initiate changes or repeals if needed. This isn't about taking away local control. It's about fairness and accountability. Why should officials in Columbus or any other city or village be able to take more of our hard-earned money without asking us first? Voters deserve a voice to stop tax increases that punish commuters, students, and families who cross city lines for work or school.

As a young adult starting my own life, career, and family, I already feel the squeeze from rising costs. Protecting reciprocity credits means more money stays in our pocket for groceries, utilities, buying a reliable vehicle, or in my case, continuing to save toward purchasing my parents' farm. This bill levels the playing field for rural areas like mine against cities that keep raising taxes, while also giving young people like me a real chance to thrive.

Chairman, members, please pass HB 503 to end double taxation, protect our dreams of homeownership and family, and give power back to us at the polls. I've lived this and know the system can be improved with your understanding and support.

Thank you for your time. I'd be happy to answer any questions you might have.