

88th House District
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Chair Roemer, Vice Chair Thomas, Ranking Member Troy and esteemed colleagues on the Ohio House Ways and Means Committee, thank you for the opportunity to testify on House Bill 613, The Taxpayer Bill of Rights.

Among the most prized principles of American liberty include the right to redress our government, due process and a timely adjudication of alleged violations. We have the right to tell the government that they got it wrong, we have the right to prove our point, and we have the right to a timely response.

Unfortunately, many of our taxpayers are experiencing something less. They are complaining that tax appeals are long, drawn out and untimely. In the meantime, the taxpayer is being assessed fines and interest on unresolved and disputed tax obligations.

If Ohio is going to be the place to do business, we have to be the state where businesses can do their business without unnecessary impediments, red tape and bureaucracy. We must remember, there are forty-nine other options. The Taxpayer Bill of Rights is one more way that we declare that Ohio is indeed the Heart of it All.

The Taxpayer Bill of Rights will achieve the following:

- Require the Tax Commissioner to appoint at least one Problem Resolution Officer.
 - Contact information must be published on the home page of the Tax Commission.
- Interest must stop accruing after one year if a determination is not made.
- The Tax Commissioner shall provide a detailed report on the number of audits, appeals and resolutions including the amount of time required to resolve cases.
- The Tax Commissioner shall grant a hearing on appeals within 180 days.
- The Taxpayer may request a proposed final determination.

- Upon delivery, the taxpayer has 30 days to contest the determination before it becomes final.
- Requires the Board of Tax Appeals to render a decision within one year.
 - The deadline may be extended by mutual consent.

Having spoken to the Tax Commission and the Board of Tax Appeals, Representative Thomas and I understand some of the unique challenges that they face. We know that they want to accomplish the goals laid out here and we anticipate that they may approach the committee with some suggestions on how we may achieve these goals together.

We look forward to that with anticipation and stand ready to collaborate with this committee to welcome any improvements to this legislation that will help us to help them to help the taxpayers of Ohio.

I would now like to invite my joint sponsor, the Honorable David Thomas, to offer testimony. Afterwards, we will be honored to receive your questions.

Respectfully submitted,
State Representative Gary Click
Ohio House District 88



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