



March 11, 2026

The Honorable Bill Roemer, Chair  
Ways and Means Committee  
Ohio House of Representatives  
77 S. High St., 11th Floor  
Columbus, OH 43215

Dear Chair Roemer,

On behalf of Ohio's more than 25,000 restaurant and foodservice locations and 564,000 restaurant and foodservice workers, the Ohio Restaurant & Hospitality Alliance appreciates the opportunity to express our support of House Bill 209. Restaurants are the third largest private employer in the state and tipped workers are the foundation of Ohio's service economy. This legislation is an important step in ensuring Ohio has a competitive tax environment to attract and retain talent in the restaurant and hospitality workforce.

HB 209 invests in Ohio's workforce by delivering real tax relief to tipped workers. The hospitality industry offers career opportunities across generations, from young workers launching their professional lives to experienced Ohioans who have built lasting careers in the field. Because tipped workers are on average ten years younger than their non-tipped peers, eliminating state taxes on tips puts more hard-earned dollars back into the pockets of the next generation while supporting every tipped worker who calls hospitality their career.

Enacting federal conformity for no tax on tips reduces complexity for hardworking Ohioans and signals that Ohio is a state where workers can thrive. With more than 20 states considering eliminating taxes on tips and nine states with no income tax, Ohio cannot afford to fall behind. Tips are a voluntary expression of gratitude from a customer directly to a worker, and those dollars should stay where they belong. Should neighboring states offer a better take-home wage for the same shift, Ohio risks losing talented hospitality workers across its borders.

We respectfully urge the committee to pass House Bill 209 and stand with Ohio's hardworking restaurant and hospitality workers.

Sincerely,

Allison DeRoberts  
Director, Government Relations & Public Affairs  
Ohio Restaurant & Hospitality Alliance