Americans for Prosperity – Ohio Proponent Testimony, House Bill 613

House Ways and Means Committee, 06.03.2026

Chairman Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the committee, thank you for the opportunity submit written testimony in support of House Bill 613. Americans for Prosperity fights to remove the barriers that government and entrenched interests have placed between ordinary Ohioans and their ability to succeed. HB 613 is a straightforward step in that direction: it gives Ohio taxpayers what they deserve, and currently lack, in the state's tax appeals process: a fair, predictable, and timely path to resolution.

Right now, over 2,000 cases sit in the Ohio Department of Taxation's docket, with some dating back to 2018. Ohio workers and business owners who believe they have been incorrectly assessed are filing appeals, waiting for hearings, and then waiting again, sometimes for years, before receiving a final determination. When a decision finally comes, it may not even address the arguments they raised.

This is not a bureaucratic inconvenience. It is a real and measurable cost imposed on Ohioans who are simply trying to get a fair answer on how much tax they owe. The longer the process drags on, the more interest accrues on disputed amounts, the more legal and compliance costs compound, and the more difficult it becomes for businesses to plan and invest. In the worst cases, the financial burden of continuing an appeal forces taxpayers to abandon legitimate disputes and overpay — not because the state was right, but because waiting became too expensive.

Better communication from the Department of Taxation and the Board of Tax Appeals would go a long way. We support those improvements. But communication alone cannot fix a system where no timeline exists. When there are no statutory deadlines, case files sit unresolved across staff turnovers and shifting priorities. Informal commitments to do better are no substitute for clear accountability.

HB 613 establishes what the Ohio Revised Code currently lacks: shot clocks. These are not arbitrary deadlines. They are the structural guardrails that make a process predictable taxpayers and the state alike.

The bill takes a balanced, phased approach that gives both the state and taxpayers a workable path forward:

- Clear baseline timelines: 180 days for a hearing to be held under ODT, and one year for resolution from the date of hearing under the BTA.

- A one-year cap on interest accrual on disputed assessments under ODT — ending the compounding financial penalty that punishes taxpayers for a process they did not choose to delay.
- An expanded protest period, from 60 to 90 days, giving taxpayers meaningful time to prepare their cases.
- Extensions by mutual agreement for complex cases, recognizing that shot clocks are not a one-size-fits-all mandate.
- A phase-in to the end of 2028, paired with funding for additional staffing at ODT and the BTA, so agencies have the resources to meet these benchmarks.
- Annual reporting requirements so policymakers and the public can monitor whether the system is performing as intended.

This is a structure that treats both parties fairly while ending the indefinite uncertainty taxpayers face today. Ohio peers in other states have adopted structured appeal timelines. There is no principled reason Ohio should not.

Ohio taxpayers are not asking for preferential treatment. They are not asking for a guaranteed outcome in their favor. They are asking for a predictable timeline so they can plan, budget, and make sound business decisions while their case is pending. That is a basic expectation of any fair administrative process — and it is one Ohio's current system does not reliably meet.

When businesses cannot get timely resolution from the state on disputed tax liability, they carry that uncertainty forward — into hiring decisions, capital investments, and plans for growth in Ohio. That is a hidden cost to Ohio's economic competitiveness that does not show up in any single case file but accumulates across hundreds of pending disputes.

House Bill 613 pairs meaningful accountability with the resources and flexibility needed to make that accountability work. It is a reform that respects both the state's operational realities and the taxpayer's right to a timely answer.

Americans for Prosperity urges the committee to support HB 613. I am happy to discuss via email, phone, or in person at a later date.