Ohio Business Roundtable

BUSINESS FOR A BETTER OHIO

June 3, 2026

The Honorable Bill Roemer
Ohio House Ways & Means
1 Capitol Square
Columbus, OH 43215

RE: Substitute House Bill 613 (Modify tax enforcement authority)

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and Members of the House Ways & Means Committee, thank you for the opportunity to provide proponent testimony on Substitute House Bill 613 on behalf of the Ohio Business Roundtable (OBRT) and our more than 125 member companies, which together employ over half a million Ohioans and generate more than $3.1 trillion in annual revenue, which contributions to Ohio's collective economic strength. We strongly support this legislation and the improvements reflected in the substitute bill before the Committee today.

Ohio's businesses are committed to meeting their tax obligations, but they are increasingly burdened by tax appeals and a refund system in which disputes can languish for years. The Department of Taxation's docket currently holds more than 2,000 cases, some dating back to 2018. During these prolonged delays, interest continues to accrue on disputed assessments, financial reporting remains uncertain, legal and compliance costs mount, and business and investment decisions are distorted. Because current law sets no statutory deadlines, even well-intentioned process improvements still operate within a system where cases can remain unresolved indefinitely.

House Bill 613 addresses this directly by establishing clear statutory timelines—"shot clocks"—for key stages of the appeals process, while preserving reasonable flexibility for genuinely complex cases. We are also supportive of the potential refinements from the sponsors, which give the Board of Tax Appeals and Department of Taxation a phase-in to adjust to the changes made in the bill and the creation of a mechanism which allows the Commissioner to revisit a final determination before a taxpayer or business is forced to go to the Board of Tax Appeals.

Predictable timelines allow businesses to plan and reserve accurately, make informed decisions about whether to appeal, and reduce compounded disputes across audit periods. They also align Ohio with peer states that already employ structured appeal timelines. Ohio's taxpayers and businesses are not seeking preferential treatment or guaranteed outcomes—only predictability, fairness, and timely answers. By pairing accountability with reasonable flexibility and adequate resources, House Bill 613 delivers exactly that.

We commend Representatives Click and Thomas for their leadership on this issue and thank the Committee for its consideration. We respectfully urge favorable passage of Sub. House Bill 613.

Thank you for your time and consideration.

Sincerely,

Nick Rhodes
Director of Policy & Special Projects
Ohio Business Roundtable