



Chair Cirino, Vice Chair Chavez, and Ranking Member Hicks-Hudson,

The Hunger Network in Ohio is a statewide ministry that works with faith communities on root causes of poverty with a goal of ending hunger.

I would like to thank you for the opportunity to testify today. The Senate version of HB 96 introduced on Tuesday took some very positive steps, but has a major shortcoming – the proposed income tax cut. According to the Ohio Department of Taxation, more than 75% of Ohio tax returns have an Ohio adjusted gross income of below \$100,000 in tax year 2023<sup>1</sup>. The proposed tax cut has no impact on 75% of all tax filers. I listened to many witnesses testify before this committee and in the House committees and I did not hear a clamoring for income tax cuts.

I have been involved directly in budget advocacy since 2012. Before that, I was tangentially involved in state budget policy and remember the big debate in 2005 around the sales, income and property

taxes. Since that 2005 tax package – 20 years - Ohio has reduced state income tax rates 13 times<sup>2</sup>.



And if you compare Ohio job growth to the national average in job growth, there is no single span where Ohio is outperforming the nation<sup>3</sup>. In fact, our rate of job growth often trails the national average. We have similar charts

dating from the Great Recession and the pandemic. Tax policy should be seen as a scalpel in economic, revenue, and fiscal policy, not a sledge hammer where one approach is always the solution.

As a taxpayer whose joint household income has recently crossed that \$100,000 threshold, I don't want an income tax cut. I think back 10-15 years ago, when my wife and I were in those early years of parenting – balancing mortgage, childcare, baby wellness checks, and more. The Child Tax Credit at that time would have had a meaningful impact for us and for many who struggle a hell of a lot more than we did.

Please reconsider your tax policy and adopt the Governor's Child Tax Credit in this budget over the proposed income tax cut. Thank you and I'd be happy to answer any questions.

<sup>1</sup> <https://tax.ohio.gov/researcher/tax-analysis/tax-data-series/tds1> Table Y-1: Ohio Individual Income Tax Returns, by Income Class and Taxable Year 2023.

<sup>2</sup> <https://tax.ohio.gov/individual/resources/annual-tax-rates>

<sup>3</sup> BLS.gov Employment, Hours, and Earnings from the Current Employment Statistics survey 2005-2024 Accessed Jan 2025