



OHIO CHAMBER OF COMMERCE

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Ohio Chamber of Commerce

Proponent Testimony – Senate Bill 66

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Chairman Blessing, Vice Chair Roegner, Ranking Member DeMora, and members of the Ohio Senate Ways and Means Committee, thank you for the opportunity to provide proponent testimony on Senate Bill 66. My name is Liz Baumgartner, and I am the Director of Economic Development and Tax Policy for the Ohio Chamber of Commerce.

For 132 years, the Ohio Chamber has served as the state’s leading business advocate and represents over 8,000 companies that do business in Ohio. Our mission is to aggressively champion free enterprise, economic competitiveness, and growth for the benefit of all Ohioans.

Recent years have shown the hardship on Ohioans as their property tax bills have significantly increased, presenting a growing financial challenge for many residents. Senate Bill 66 works to address unvoted increases by including emergency, substitute, and income tax levies in the calculation of the 20-mill floor, effectively increasing the recognized millage for school districts. This would restore the protections of HB 920 to districts that are no longer on the 20-mill floor and curb unrestrained property tax growth, offering much-needed relief to many Ohioans.

[A study](#) conducted by the Ohio Chamber Research Foundation and Ernst Young found that Ohio's local tax rates exceed those of peer locations for over half of the industries analyzed, with property and local income taxes being key drivers. More specifically, the study found that property taxes in the peer locations in Ohio were 72% higher than those of the peer locations analyzed across the county. High property taxes not only negatively impact current residents of Ohio, but also act as a disincentive for businesses looking to locate in our state.

Two burdensome aspects of Ohio’s property tax system include the state’s 20-mill floor and the exemptions from House Bill 920’s tax reduction factors, which have resulted in unvoted increases in property taxes. Of Ohio’s 611 school districts, 68% are already at the 20-mill floor, meaning these districts are no longer subject to HB 920’s protections; allowing property tax rates to rise unrestricted with property values. Additionally, many of these school districts—already at the 20-mill floor—have also passed emergency, substitute, and additional income taxes to generate more revenue. The revenue from these additional levies is not included in the calculation of the 20-mill floor, resulting in even higher growth in property taxes and creating an unfair tax burden on Ohio property owners.

In conclusion, Senate Bill 66 is a much-needed reform that will help ensure property taxes in Ohio remain manageable for real property owners. Chairman Blessing and members of the Ways and Means Committee committee, thank you for allowing me to testify today in support of Senate Bill 66.