



## SENATE WAYS AND MEANS COMMITTEE – PROPONENT TESTIMONY, S.B. 66 – 03.04.2025

**Chairman Blessing, Vice-Chair Roegner, Ranking Member DeMora and Members of the Senate Ways & Means Committee**, thank you for the opportunity to testify today. My name is Donovan O’Neil, and I serve as the State Director with Americans for Prosperity – Ohio (AFP-Ohio). At AFP-Ohio we put a megaphone to the voices of Ohioans who want to move Ohio from middle in the Midwest to number one in the nation for economic freedom. A significant barrier to achieving that status is our layered and burdensome tax system. I am here to express our support for Senate Bill 66 – which would bring some much-needed relief and simplicity to our local property tax systems.

This legislation aligns with our key principles on taxation and offers several benefits for Ohio property taxpayers:

**1. Comprehensive Tax Rate Calculation:**

- a. By including Emergency & Substitute levies, among others, in the calculation of the effective millage floor, SB 66 ensures a more comprehensive and accurate determination of the minimum tax rate that school districts can levy.

**2. Enhanced Fairness:**

- a. The inclusion of all levies helps in achieving a fairer distribution of the tax burden among property owners within a school district.

**3. Transparency and Accountability:**

- a. The requirement for county auditors to provide necessary information and the penalties for non-compliance enhance transparency and accountability in the tax rate determination process. This promotes trust and confidence in the property tax system.

**4. Stability in School Funding & Tax Burden:**

- a. Ensuring that all relevant levies are considered in the millage floor calculation helps maintain stable and predictable funding for school districts. This benefits both the schools and the taxpayers by providing a reliable source of revenue for educational needs.

### **Preferred Property Tax Solutions**

At Americans for Prosperity, we advocate for property tax solutions that are simple, transparent, and fair. Our preferred approaches include:

**1. Broad-Based, Low-Rate Taxes:**

- a. We support broad-based, low-rate property taxes that minimize economic distortion and ensure that all property owners contribute to the funding of local services.
2. **Elimination of Special Interest Carve-Outs:**
  - a. We oppose special interest carve-outs, exemptions, and deductions that create a two-tiered tax system. All property owners should be treated equally under the law.
3. **Predictable and Permanent Reforms:**
  - a. We advocate for tax reforms that provide certainty and predictability for taxpayers. Temporary tax changes should be avoided in favor of long-lasting reforms that promote economic growth and stability.
4. **Transparency and Accountability:**
  - a. Tax policies should be transparent and easy to understand. Taxpayers should clearly understand what they owe and how their tax dollars are being used.

In conclusion, there are several ideas and legislative solutions in response to rising property tax burdens across the state. SB 66 is among those solutions we at AFP-Ohio advocate for as it meets each of our core four principles. We urge the committee to support this important legislation, which provides relief to all Ohioans facing rising property taxes and enhances Ohio's economic competitiveness.

Thank you for your time and consideration. I am happy to answer any questions you may have.