



March 4, 2025

Senate Ways and Means Committee

Opponent Testimony on SB 66

Melissa Cropper, President of Ohio Federation of Teachers

Chair Blessing, Vice Chair Roegner, Ranking Member DeMora, and members of the Senate Ways and Means Committee, thank you for this opportunity to provide testimony on SB 66.

The funding of our public schools is a state constitutional requirement. We need to educate every child in Ohio and set them up for success. SB 66 would place a higher burden on local property taxes, while also making the burden of understanding the tax structure even more cumbersome.

Including emergency levies, substitute levies, all within millage, and school district income taxes in the effective millage floor calculation poses significant risks to taxpayers. By broadening the definition of qualifying taxes, this bill ensures that the tax burden on property owners will remain high, even as other financial measures, such as income taxes, are introduced. This could disproportionately affect fixed-income individuals, like retirees, who may find it increasingly difficult to manage these financial responsibilities.

SB 66 complicates the tax structure, making it harder for ordinary citizens to understand their tax obligations. By incorporating elements like the property tax equivalent rate for district income taxes, we risk obscuring the clarity necessary for taxpayers to comprehend where their hard-earned money is going. Transparency in taxation is essential for maintaining trust in our system, and this legislation marks a step backward in that regard.

SB 66 could unintentionally hinder economic growth by raising the overall tax rate, thus making our districts less attractive to new residents and businesses. We need to fully fund the Fair School Funding Plan and move away from placing the burden of public education on our local residents.

Thank you for your time, and I urge you to not pass SB 66.