



Chair Oelslager, Vice Chair Manning, Ranking Member Skindell and Members of the Senate Finance Committee. My name is Faye Gibson and I'm the Director of Taxation for the City of Dublin. Thank you for the opportunity to present written testimony. I would like to assure you that the City of Dublin is pro-business. There are a number of testimonials on our website (www.dublinohiousa.gov) that show our corporate community's appreciation for the way the City of Dublin does business. We value these relationships and strongly feel it is in the best interest of our community to continue to collect net profit taxes locally.

Our opposition to the State collection includes, but is not limited to:

- Lack of local control/erosion of Home Rule;**
- Elimination of audit authority;**
- Rules/forms proposed by the Commissioner will be different for companies filing with the State;**
- Fiscal year due dates will be different for companies filing with the State (i.e., with extension, the due date could be almost two years from the end of the fiscal year);**
- Appeals to be handled by Ohio Department of Taxation instead of Municipal Tax Board of Review;**
- Cash flow, which limits the ability to accurately project revenue;**
- Lack of physical presence to monitor business activity;**
- To attain the savings described by Commissioner Testa (which has not been verified), every business filing in more than one municipality would have to opt-in and stay in;**

- **Collection fee, which is higher than the City of Dublin's costs, violates our local tax ordinance that specifies how these monies are to be utilized;**
- **HB5 created uniformity among municipalities which eliminates the need for the Department of Taxation's involvement in collection/administration of municipal net profit revenue;**
- **Removes the choice for our local elected officials to determine how best to collect our municipal income tax.**

I have personally been involved with the OBG since the inception of withholding being filed through the Ohio Business Gateway. I am privileged to be working with the Gateway Modernization Project team on the municipal tax side. The Gateway should be the vehicle to allow businesses to file a return through their portal, upload one federal return and allocate payment to the proper municipality. The municipality would receive payment the next business day as opposed to the State proposal to collect the tax and remit it monthly to the municipalities.

We are adamantly opposed to the State collection of municipal tax profit revenue; however, we do ardently support the House proposal for filing through the Gateway portal with dollars remitted directly to the municipalities and retaining the ability to audit as appropriate. Filing through the Gateway with the ability to upload electronic tax returns from commercial software addresses the businesses' desire for one central filing portal and retains municipalities' ability to audit, keeps all forms and due dates uniform, and maintains local control.