



Representative Bill Roemer
38th House District

House Ways and Means Committee
House Bill 412 Sponsor Testimony
October 12th, 2021

Chairman Merrin, Vice Chairman Riedel, Ranking Member Sobecki, and members of the House Ways and Means Committee, thank you for the opportunity to testify in favor of House Bill 412. As my joint sponsor has already mentioned, this bill is a simple, straightforward, and yet critical step to ensure the proper adjudication of tax appeals in the State of Ohio. As a certified public accountant, I know firsthand the amount of complexity and nuance that encompasses our tax code. Attention to detail is absolutely essential at every step of the process, even in those most basic.

House Bill 412 embodies a very simple concept: taxpayers ought not be held responsible for government's mistakes. Through the elimination of confusion and disorder of this kind, it not only prevents unnecessary burdens for the taxpayer, but also reinforces public trust in our institutions. This bill makes common-sense changes to ensure proper communication between taxpayers and Boards of Tax Appeals and to mitigate easily preventable administrative mishaps. Requiring the correct publishing of information and providing taxpayers a pathway to correct errors is simply the right and appropriate thing to do.

I hope that the members of this committee will support this bill and give Ohio taxpayers the clarity and fairness in the appellate process they deserve. Thank you again for the opportunity to provide testimony – we would be happy to answer any questions you may have.