

Chairman Merrin
Ohio House Ways and Means Committee

Chairman Merrin:

Thank you for this opportunity to share my concerns with HB 519.

The City of Whitehall, like other municipalities in this state, needs a means of enforcing compliance with the municipal income tax, making it a fair and level playing field for all taxpayers.

HB 519 eliminates our ability to apply late penalties and fees on taxpayers failing to file a required tax return even though there may be no income tax assessed.

HB 519 also prohibits my office from sending notices to a taxpayer if a filing has not been received prior to the due date and establishes retribution against us for doing so. Unfortunately, we do not have access to IRS files nor do we receive communication from the IRS identifying those taxpayers who have received a federal extension; which, in turn, extends the municipal filing date. So, if an extension has been granted, we are unaware of it. This is a perfect example of a Catch-22 situation; a difficult circumstance from which there is no escape because of mutually conflicting conditions.

I propose that we can forgive late fees and penalties on late filing taxpayers who have no tax balance as a matter of course, but only after the tax return in question has been filed and reviewed.

I also have no issue with stopping unnecessary tax delinquency notices, provided I know they are unnecessary. This will actually save my office some postage expense. However, since I do not believe we will gain access to IRS files, I am sure the only way to comply with the second part of this bill will be to require the taxpayer to provide us with a copy of their federal income tax extension before the filing due date.

The Whitehall community values the services we provide our taxpaying customers and our tax office works with our residents daily on a wide range of issues to resolve questions or challenges such as these.

Mr. Chairman and members of the Ohio House Ways and Means Committee, thank you for your time and consideration of my concerns.

Respectfully,

Steven Quincel,
Whitehall City Auditor