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January 21, 2020

Senator Kristina Roegner
Chair, Ohio Senate Ways & Means Committee
1 Capitol Square, 1st Floor
Columbus, OH 43215

Dear Chair Roegner:

I am writing on behalf of the nearly 22,000 governing members of the National Federation of Independent Business (NFIB) in Ohio to provide our support for House Bill 197. We commend both you and Representative Powell for introducing House Bill 197, legislation that will clean-up and correct numerous provisions of Ohio's tax code. Thank you for this opportunity to provide comments.

By way of background, a typical NFIB member employs 20 or fewer employees and has less than \$2 million in annual sales. Our members come from all industries, and we look like any Main Street in your legislative districts. One of our members most significant challenges is compliance with regulations. As you can appreciate, small business owners wear many hats in the operations, including in many instances serving as the compliance officer.

House Bill 197, the Tax Code Streamlining and Correction Act changes dozens of sections of the Ohio Revised Code to eliminate obsolete sections, correct typographical errors, address incorrect cross-references and effective dates. Reducing and eliminating confusion for our members is welcome. As they attempt to navigate, understand and comply with tax laws, elimination and correction of code helps in this endeavor. We also are pleased there is no associated cost associated with the bill and hope that in the end a less convoluted tax code will save our members on compliance costs.

There are several changes listed under the bill analysis as substantive. While we our supportive of the goal of the sponsors, we want to ensure that taxpayers are not harmed by any of these substantive changes in the bill. We will continue to evaluate the bill to ensure taxpayers are

protected. To date, we believe there are no negative repercussions. If our position should change or new information is discovered, we will be certain to convey to you and your committee members.

Additionally, as the bill worked through the Ohio House, there were no significant changes to amend the bill with new or substantial tax policy. The goal is to streamline and correct, not complicate. Stability and predictability are paramount, we implore this committee to keep with the intent of the bill.

Sincerely,



Christopher J. Ferruso
Legislative Director