

Chair Merrin, Vice Chair Riedel, Ranking Member Sobecki, and members of the House Ways and Means Committee, as Chair of the Northeast Ohio First Suburbs Consortium, I thank you for this opportunity to write in opposition of HB157, repealing section 29 of HB197 which instructs municipalities to continue withholding income tax at a taxpayer's place of employment even if the taxpayer is currently working from home in another community due to the COVID-19 pandemic.

The Northeast Ohio First Suburbs Consortium, established in 1996, is a council of governments of the first ring suburbs surrounding Cleveland. Collectively we represent over one third of Cuyahoga County's population. As the COVID-19 pandemic continues to affect every aspect of life, our communities are working hard to address basic life needs for our residents, making sure that food, clothing, housing, education and medical needs are met while trying to assist our business community with a watchful eye over our own municipal budgets and needs.

As we continue to work toward recovery from the pandemic, the stability of our communities and our larger metropolitan regions are a priority to realize a much-needed economic rebound. While we know there will be some long-term changes in how and where business is done in a post-pandemic world, we are not asking the legislature for a permanent change of the municipal tax code. We are asking to uphold the temporary provisions that were put in place last year by the legislature and to allow our municipalities to get through the pandemic without changing course now that we are so close to the finish line. Successful efficient immunization roll out should be the priority not fighting to keep the rules of the game the same until the game is complete.

We agree that this issue will need attention – there is no doubt about it. We urge this committee and the state legislature to research the impact of any permanent changes to how income taxes are collected for both businesses and government. We support the Ohio Municipal League's recommendation that the legislature and the DeWine Administration work together to establish a task force to truly research and analysis this matter fully to best understand the future impact of working-from-home for all of Ohio's residents, businesses and governments.

Thank you for this opportunity to provide testimony on this important matter.