



BEFORE THE OHIO HOUSE WAYS & MEANS COMMITTEE  
TESTIMONY ON HOUSE BILL 45  
October 26, 2021

Good afternoon Chairman Merrin, Vice-Chair Riedel, Ranking Member Sobecki and members of the House Ways & Means Committee. On behalf of the members of the Ohio Chamber of Commerce, I am testifying in support of House Bill 45, legislation providing a two-month tax amnesty period for remittance of past-due state taxes. A complete list of the covered taxes is provided by LSC in the initial analysis of HB 45.

HB 45 allows a window of time for individuals and businesses to correct any missed filing obligations or unforeseen tax obligations. This will allow those individuals or entities to create a fresh start as we begin to see light out of this pandemic tunnel. Unless a notice of audit, tax billing or assessment is pending, individuals or entities will be eligible to file returns and remit taxes without interest or penalty during the amnesty program. The most recent general tax amnesty was conducted in 2018.

The Ohio Chamber thanks the bill sponsors for reintroducing this legislation. HB 45 will alleviate one economic pressure point as taxpayers begin to recover from this unprecedented period of time. Thank you again for the opportunity to testify on this bill and I will now try to answer any questions you may have for me.