

**As Introduced**

**134th General Assembly  
Regular Session  
2021-2022**

**H. C. R. No. 41**

**Representative Brinkman**

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**A CONCURRENT RESOLUTION**

To declare the General Assembly's intention to repeal the 1  
state individual income tax within a decade. 2

**BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE STATE OF  
OHIO (THE SENATE CONCURRING):**

WHEREAS, According to the Ohio Department of Taxation, the 3  
General Assembly first enacted the individual income tax in 4  
1971, effective in 1972; and 5

WHEREAS, Income tax disincentivizes individuals to remain 6  
in Ohio, to move to Ohio, or to start or maintain a business in 7  
Ohio; and 8

WHEREAS, Income tax has contributed to the exodus of 9  
various Fortune 500 companies from the state; and 10

WHEREAS, The Tax Foundation ranks Ohio as thirty-ninth in 11  
its 2021 State Business Tax Climate Index, while all nine states 12  
that do not impose an individual income tax are ranked higher 13  
than Ohio, including six states without an individual income tax 14  
in the top ten; and 15

WHEREAS, As a result of the 2020 census, six states will 16  
gain at least one seat in the U.S. House of Representatives, two 17  
of which have no income tax, while Ohio is one of seven states 18  
to lose a seat, all of which impose income tax; now therefore be 19  
it 20

RESOLVED, That we, the members of the 134th General 21  
Assembly of the State of Ohio, intend to repeal the state 22  
personal income tax altogether within ten years; and be it 23  
further 24

RESOLVED, That the Clerk of the House of Representatives 25  
transmit a duly authenticated copy of this resolution to the 26  
news media of Ohio. 27