



May 19, 2020

Representative Derek Merrin
Chair, Ohio House Ways & Means Committee
77 South High Street, 11th Floor
Columbus, OH 43215

Dear Chairman Merrin:

I am writing on behalf of our 21,000 governing members to lend our support for House Bill 609, legislation providing a five-month tax amnesty period for remittance of most past-due state taxes. We applaud Rep. West for introducing this bill.

By way of background, a typical NFIB member in Ohio employs 20 or fewer and does less than \$2 million in annual receipts. Our members come from all industry types and each of the 88 counties. We like to say if there is a type of business in operation, we count at least one as a member.

Ohio has had successful tax amnesty programs in the past. The state recognized past-due taxes from entities/individuals taking advantage of those prior programs. We recognize taxpayers must make timely payments so as not to avoid or delay their obligations. However, and unfortunately, for some, circumstances prevent the timely remittance of current taxes due.

House Bill 609 will allow taxpayers an opportunity to remit certain unpaid taxes and avoid penalties and interest, so long as no notice for assessment or audit has been issued. House Bill 609 is timely, allowing businesses to avoid what may be substantial penalties and interest during this difficult economic time. For taxpayers who can remit unpaid taxes under this bill, extending this amnesty opportunity will help alleviate one economic pressure.

Thank you for the opportunity to provide written comments in support of House Bill 609.

Sincerely,

A handwritten signature in black ink that reads "Christopher J. Ferruso". The signature is written in a cursive, flowing style.

Christopher J. Ferruso
Ohio Legislative Director