



6/23/2017

The Honorable Ryan Smith
Chairman, Ohio House Finance Committee
77 South High Street, 13th Floor
Columbus, OH 43215

The Honorable Scott Oelslager
Chairman, Ohio Senate Finance Committee
1 Capitol Square, 1st Floor
Columbus, OH 43215

Dear Chairman Smith and Chairman Oelslager:

The Ohio Manufacturers' Association (OMA) has long supported an efficient, competitive tax system in Ohio. Part of that efficient tax system includes the right that taxpayers and taxing authorities have to appeal a decision from the Board of Tax Appeals (BTA) directly to the Ohio Supreme Court.

The OMA has concerns with changes made to the direct tax appeal process in the Senate version of the state budget bill. Included in the Senate omnibus amendment and incorporated in House Bill 49 was a provision that removes the authority to appeal a decision of the BTA directly to the Ohio Supreme Court. Instead, such appeals are now to be filed with the appropriate court of appeals only. The amendment removed the current option of appealing directly to the Ohio Supreme Court that taxpayers have used to ensure a consistent and predictable tax system in the state of Ohio.

We have appreciated outreach from the Court in the past days and find their rationale for reform to be reasonable. The Court expressed a willingness to compromise on the language presently contained in the House Bill 49, however their suggested compromise does not go far enough.

Given the limited timeframe for review, we cannot at this time support the Court's efficiency proposal without maintaining direct appeals of important tax commissioner cases that determine far-reaching matters of tax law. We are happy to work with you and the Court to accomplish those changes now in the budget, or later in the session. Absent resolution of favorable compromise, we cannot support the proposed change and urge the Conference Committee to remove the provision.

Thank you and we would be happy to discuss this issue in more detail.

Sincerely,

A handwritten signature in black ink, appearing to read "Ryan Augsburger".

Ryan Augsburger
Vice President and Managing Director

A handwritten signature in blue ink, appearing to read "Rob Brundrett".

Rob Brundrett
Director

CC: House Bill 49 Conference Committee Members
Mike Buenger