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OHIO HOUSE WAYS AND MEANS COMMITTEE

House Bill 471 – Opponent Testimony (written only)

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Senior Policy Analyst

Good afternoon Chair Merrin, Vice Chair Riedel, Ranking Member Sobecki, and members of the House Ways and Means Committee. My name is Jon Honeck and I am a Senior Policy Analyst with the County Commissioners Association of Ohio. Thank you for the opportunity to share the views of CCAO on House Bill 471.

It has been said that Ohio's 88 counties are the branch offices of the state. Counties deliver vital services to Ohio's residents, most notably public safety and the administration of justice. For most counties, the sales tax is the largest revenue source for the county general fund. For this reason, CCAO opposes legislation that reduces the sales tax base and lowers revenue to counties. I would like to remind the committee that the General Assembly recently enacted a major sales tax exemption for temporary employment services in the operating budget bill (HB 110), which LSC estimated will reduce revenue to counties and transit authorities by \$38.5 million per year.

House Bill 471 exempts certain personal firearms and ammunition from the sales tax, specifically any nonshotgun firearm that is 50 caliber or smaller, and any shotgun that is 10 gauge or smaller, and the ammunition for these weapons. The LSC Fiscal Note estimates annual revenue losses to counties and transit authorities between \$7.2 and \$9.8 million. An additional smaller loss would occur through a reduction in Local Government Fund distributions.

This legislation will remove funds that are needed to support the criminal justice system and other critical functions of county government. For this reason, CCAO is opposed to House Bill 471, and we urge the committee not to report this legislation. Thank you for allowing me the opportunity to testify.



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