



THE BUCKEYE INSTITUTE

**Interested Party Testimony Submitted to the Ohio House
Public Utilities Committee on House Bill 133**

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Thank you, Chairman Seitz, Vice Chair Carfagna, Ranking Member Ashford, and members of the Committee for the opportunity to testify today regarding House Bill 133 and its tax and regulatory exemptions for certain out of state emergency personnel. My name is Greg R. Lawson, and I am the Research Fellow at **The Buckeye Institute** for Public Policy Solutions here in Columbus.

According to the **Tax Foundation**, America's leading non-partisan tax research organization, Ohio has the unfortunate distinction of owning the worst municipal income tax system in the country. We are also home to some of the nation's most stringent occupational licensing requirements—requirements that the **Heritage Foundation**, the **Brookings Institute**, and even the **Obama White House** all agreed cost consumers and raise impervious barriers to employment. We regret that Ohio's families and businesses are subjected to a byzantine tax code and an anti-opportunity licensing regime, and we see no reason to extend our own suffering to men and women from other states—especially those who come to provide temporary aid and emergency assistance. There is little to be gained by making it harder for emergency workers from our sister states to lend a hand in times of crisis.

As the Committee is undoubtedly aware, The Buckeye Institute has long advocated tax and regulatory reforms that we believe will expand opportunities for Ohio families and businesses. We **have co-authored a paper** recently with the Tax Foundation examining Ohio's municipal taxes, and our Economic Research Center is currently writing on the importance of regulatory reform to the growth of vibrant economies. So it should come as no surprise that just as we oppose extending the burdens of Ohio's taxes and administrative complexities to non-Ohioans who are here only to help, we also actively champion ways to reduce cumbersome, anti-growth burdens on Ohioans as well.

Thank you for your time and attention today. I would be happy to answer any questions that the Committee may have.