

# A PRINCIPLED APPROACH TO **TAX REFORM**

**OHIO'S TAX  
SYSTEM SHOULD...**

**REWARD  
HARD WORK**

**ENCOURAGE  
INVESTMENT**

**ATTRACT EMPLOYERS  
& WORKERS**

## *WHY IT MATTERS*



**High taxes harm Ohioans & Ohio's economy.**



**Lower taxes reward work, spur job growth & boost the economy.**



**Ohio's local income tax system needs reform to ensure cities can thrive.**

## **THE BUCKEYE INSTITUTE ADVANCES POLICIES THAT EMBRACE FOUR GUIDING PRINCIPLES**

**— 1**

### **Incentivize Economic Growth**

Low rates incentivize employers & workers to come to the Buckeye State & ensure Ohio companies can compete globally.

**— 2**

### **Simplify the Tax Code**

Eliminating loopholes & special interest carve outs will boost economic growth, promote good government, & root out wasteful practices.

**— 3**

### **Increase Transparency**

Debates over changes in tax policy should be straightforward & spending—at all levels of government—should be transparent.

**— 4**

### **Treat Taxpayers Fairly**

Taxpayers in similar situations should be treated similarly. Income should not be taxed multiple times. Well-connected industries should not get special treatment.



Learn more at: [BuckeyeInstitute.org/TaxReform](https://BuckeyeInstitute.org/TaxReform).



**THE BUCKEYE INSTITUTE**