

# 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.

