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June 2, 2026

Representative Bill Roemer, Chair  
Representative David Thomas, Vice Chair  
Representative Daniel P. Troy, Ranking Member  
Ways and Means Committee  
Ohio House of Representatives

**Re: With Amendments, COST Supports H.B. 613's Improvements to Tax Appeal Process**

Dear Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and Members of the Committee:

On behalf of the Council On State Taxation ("COST"), we respectfully submit this testimony in support of H.B. 613 with the proposed amendments the Ohio Chamber of Commerce and the Ohio Department of Taxation are providing to improve the State's tax appeal process. This proposed legislation is consistent with COST's policy position approved by its Board of Directors addressing fair tax administration.<sup>1</sup> Extending the initial appeal period from 60 to 90 days also conforms to COST's revised 2023 State Tax Administration Scorecard's protest period, on which Ohio received a "B+" grade.<sup>2</sup> We must note that while this change would have improved Ohio's grade in an upcoming scorecard to be issued later this year, it must be offset by Ohio's disparate treatment of interest in last year's budget bill, H.B. 96, that does not allow interest on sales tax refund claims related to direct pay permit holders and local sales taxes. COST position is that interest should reflect the time value of money and it should apply equally to both tax refunds and deficiencies.

**About COST**

COST is a nonprofit trade association based in Washington, DC. COST was formed in 1969 as an advisory committee to the Council of State Chambers of Commerce and today has an independent membership of more than 450 major corporations engaged in interstate and international business, many of which directly conduct business in Ohio. COST's objective is to preserve and promote the equitable and nondiscriminatory state and local taxation of multijurisdictional business entities.

<sup>1</sup> COST's Policy Position on Fair, Efficient, and Customer-Focused Tax Administration is available at: [Fair, Efficient, and Customer-Focused Tax Administration](#).

<sup>2</sup> "The Best and Worst of State Tax Administration" Scorecard is available at: [cost-2023-admin-scorecard---final-draft-combined.pdf](#). The 90-day initial protest period is from the American Bar Association's *Model State Administrative Tax Tribunal Act* and this change from 60 to 90 days reflects our global economy and taxpayers needing adequate time to decide if they should file an appeal when seeking to comply with numerous local, state, and national tax jurisdictions. COST appreciates the Ohio Department of Taxation's agreement to provide an amendment to H.B. 613 to facilitate this change.

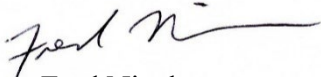
### **Adequate Time and Financial Resources Are Needed to Make H.B. 613 Successful**

Good tax administration and the proposed timelines in H.B. 613 for the Ohio Department of Taxation and the Board of Tax appeals require adequate time and financial resources (e.g., staffing) to properly effectuate those changes. COST supports phasing in the timelines and providing both agencies with adequate funding. The failure to provide adequate funding could result in a negative tax administration situation if more demands are placed on these two agencies without adequate resources to properly analyze and issue tax determinations.

### **Conclusion**

For the reasons discussed above, COST urges this Committee to pass H.B. 613 with the amendments proposed by both the Ohio Chamber and the Ohio Department of Taxation. Please let us know if you have any questions.

Respectfully,



Fred Nicely



Aziza Farooki

cc: COST Board of Directors  
Patrick J. Reynolds, COST President & Executive Director