



**LEAGUE OF WOMEN VOTERS® OF OHIO**

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LWVO Written Testimony on  
HB 64 – State Budget  
Nancy G. Brown, President  
House Finance Committee  
March 12, 2015

**LEAGUE OPPOSES TAX SHIFTING**

The League of Women Voters of Ohio opposes the proposed shifting of state taxes from income taxes to sales taxes in the 2016-2017 budget.

Based on League studies dating back to 1969, our key criteria for evaluating taxes and the tax mix in Ohio are that taxes:

1. Be fair and equitable.
2. Provide adequate resources for government programs while allowing flexibility for financing future program changes.

The League prefers the income tax over the sales tax as a source of revenue, because it tends to be progressive rather than regressive. Simply put, the sales tax is less equitable. Therefore we strongly oppose reducing income tax and replacing some of the lost revenue with an increase in the sales tax.

We further question reduction in the income tax at a time when Ohio's tax revenues are inadequate to address unmet needs because of previous budget cuts.