



**Cuyahoga County  
Mayors & City Managers  
Association**



June 16, 2021

**The Honorable Mike DeWine**  
Governor, State of Ohio  
77 S. High Street, 30<sup>th</sup> Floor  
Columbus, OH 43215

**The Honorable Matt Huffman**  
President, Ohio Senate  
1 Capitol Square, 2<sup>nd</sup> Floor  
Columbus, OH 43215

**The Honorable Kenny Yuko**  
Minority Leader, Ohio Senate  
1 Capitol Square, 3<sup>rd</sup> Floor  
Columbus, OH 43215

**State Senator Matt Dolan**  
Chair, Ohio Senate Finance Committee  
Conference Committee on Sub. H.B. 110  
1 Capitol Square, 1<sup>st</sup> Floor  
Columbus, OH 43215

**The Honorable Jon Husted**  
Lieutenant Governor, State of Ohio  
77 S. High Street, 30<sup>th</sup> Floor  
Columbus, OH 43215

**The Honorable Robert Cupp**  
Speaker, Ohio House of Representatives  
77 S. High Street, 14<sup>th</sup> Floor  
Columbus, OH 43215

**The Honorable Emilia Sykes**  
Minority Leader, Ohio House of Representatives  
77 S. High Street, 14<sup>th</sup> Floor  
Columbus, OH 43215

**State Representative Scott Oelslager**  
Chair, Ohio House Finance Committee  
Conference Committee on Sub. H.B. 110  
77 S. High Street, 13<sup>th</sup> Floor  
Columbus, OH 43215

**Dear Gov. DeWine, Lt. Gov. Husted, and Legislative Leaders:**

As a bipartisan coalition of mayors and local officials from different communities across Ohio, we write to express our very serious concerns with two provisions in Sub. H.B. 110. We will outline these provisions below and recommend a specific course of action for each. However, let us take a moment to express our appreciation for the strong state and local cooperation that has persisted throughout this year. We are in a better place today because our state and local leaders worked together to navigate the challenges of this pandemic. Unfortunately,

the provisions below threaten this important cooperation at a critical time when we should all be working to ensure that Ohio has the strongest possible economic recovery.

**First, we oppose language added in the Senate substitute version of H.B. 110 that would retroactively change a temporary remote working municipal tax law passed last year (Sec. 29 of H.B. 197).** This measure provided stability to employers and communities at a time when millions of Ohioans were forced to work in a different location because of the COVID-19 pandemic. This temporary law “treated income earned by an employee required to work at a temporary worksite because of the emergency as being earned at the employee’s principal place of work.” (LSC, HB 197 Analysis, P.6).

While we agree that it is appropriate to sunset this temporary law at the end of 2021, we strongly disagree with the language stating that Sec. 29 of HB 197 does not apply to “an employee’s actual tax liability.” This change means that Ohioans who have been temporarily displaced by the pandemic will now be able to file municipal income tax refund requests to their principal place of work city for tax years 2021 and 2020. This contradicts the spirit and intent of the temporary law that the legislature passed last year and cities have been relying on to navigate the numerous challenges brought on by the pandemic.

Many of our communities are bracing for significant revenue losses next year due to long-term shifts to remote working. **The Regional Income Tax Agency estimates that if there is a 30 percent shift towards working from home, 254 of the nearly 300 communities it serves would see net revenue losses, in some cases as much as a 20 percent reduction.** Combining the threat of these future revenue losses with the impacts of two years of retroactive refunds will likely result in serious fiscal instability for many Ohio communities. It will also set off an unprecedented administrative challenge for communities to verify and process these requests, especially going back into a closed tax year.

It is also important to note the American Rescue Plan Act (ARPA) funds will not alleviate these potential fiscal impacts in many communities, particularly non-entitlement cities with a high volume of service-industry jobs. In some cases, the estimated fiscal losses in these communities due to remote working will far exceed the amount expected to be received in ARPA funds. Furthermore, only half of the total ARPA funds have been allocated to local communities and there is no guarantee that the second half of these funds will be allocated next year. This concern is growing more serious as federal lawmakers continue to discuss the possibility of clawing back or repurposing these funds for other federal priorities.

Considering the extremely high work-from-home rates during the pandemic, and the expected future losses for cities due to a permanent shift in remote working, **we are urging the removal of the provision that “states that the temporary rule [Sec. 29 of HB 197] applies only to an employer’s tax withholding obligations and net profit calculation, and not to an employee’s actual tax liability.” At a minimum, this language should not apply for tax year 2020, when all non-essential workers were mandated, by order of the state, to work in a different location and continued to do so throughout the year because of the pandemic.**

**Second, we oppose language that will effectively prohibit government-supported broadband networks.** One of the lessons from this pandemic is the need for strong, affordable, and accessible internet access for all our residents. The provision added to HB 110 limits government-owned broadband networks to

only “underserved” areas and does not address this emerging need, which would be a significant setback for Ohio. Not only would it end existing municipal-run networks, it would also prohibit future efforts of local governments to provide affordable and accessible broadband access to our residents. Given the importance of broadband access on economic development, we also believe this provision will hurt Ohio’s economic growth. **This provision should be removed in its entirety through the HB 110 conference committee process.**

Thank you for your thoughtful consideration of these requests. We look forward to our continued work together to ensure that Ohio has a strong economic recovery in every corner of this great state.

Respectfully submitted,

**Ohio Mayors Alliance Members and Directors:**

Youngstown Mayor Tito Brown, Board Member  
Cincinnati Mayor John Cranley, Board Member  
Parma Mayor Tim DeGeeter, Board Member  
Columbus Mayor Andrew J. Ginther, Board Member  
Findlay Mayor Christina Muryn, Board Member  
Kettering Mayor Don Patterson, Board Member  
Lancaster Mayor David Scheffler, Board Member  
Akron Mayor Daniel Horrigan, Member  
Beavercreek Mayor Robert Stone, Member

**Mayors Partnership for Progress Officers:**

Athens Mayor Steve Patterson, President  
New Concord Mayor Jennifer Lyle, Vice President

**Hamilton County Municipal League:**

Sharonville Mayor Kevin Hardman, President  
Fairfax Mayor Carson Shelton, Vice President  
Blue Ash Council Member Lee Czerwonka, Treasurer  
Montgomery Vice Mayor Craig Margolis  
Madeira Vice Mayor Chris Hilberg  
Stiney Vonderhaar, Executive Director

**Cuyahoga County Mayors and Managers Association:**

Strongsville Mayor Thomas P. Perciak, President  
Brecksville Mayor Jerry N. Hruby, Vice President  
Pepper Pike Mayor Richard Bain, Secretary  
Euclid Mayor Kirsten Holzheimer Gail, Treasurer  
Mentor City Manager Kenneth J. Filipiak, Chairman  
Reminderville Mayor Sam Alonso, Vice Chairman  
Lisa J. Barro, Executive Director

**Ohio Municipal League Officers and Board Members:**

Kettering City Manager Mark Schwieterman, President  
Newton Falls Council Member Lyle Waddell, 1<sup>st</sup> VP  
Troy Safety/Service Director Patrick Titterington, 2<sup>nd</sup> VP  
Circleville President of Council David Crawford  
Perrysburg Finance Director David Creps  
Parma Mayor Tim DeGeeter  
Montgomery Law Director Terrence Donnellon  
Chillicothe Mayor Luke Feeney  
Cleveland Council Member Blaine Griffin  
Fostoria Mayor Eric Keckler  
Centerville Deputy Mayor Belinda Kenley  
South Zanesville Fiscal Officer Chris Kerby  
Niles Mayor Steven Mientkiewicz  
Roseville Fiscal Officer Heidi Milner  
Marion Mayor Scott Schertzer  
Bryan Mayor Carrie Schlade  
Troy City Manager Patrick Titterington  
West Carrollton City Manager Brad Townsend  
Columbus Council Member Priscilla R. Tyson  
Wapakoneta Safety Service Director Floyd Gregg  
Sydney Mayor Michael Barhorst, Past President  
Cambridge Clerk of Council Sharon Cassler, Past President

**Mayors Association of Portage, Stark and Summit Counties:**

Aurora Mayor Ann Womer Benjamin, President  
Barberton Mayor William Judge, Vice President  
Twinsburg Mayor Ted Yates, Secretary  
Tallmadge Mayor Dave Kline, Treasurer  
Louis G. Berroteran MPA, Executive Director

**Central Ohio Mayors and Managers Association:**

Worthington Council President Bonnie Michael, Chair  
Whitehall Mayor Kim Maggard, Vice Chair (Past Chair)  
Grove City Mayor Ike Stage, Secretary-Treasurer  
Columbus Mayor Andrew Ginther, Member  
Dublin Mayor Chris Amorose Groomes, Member  
Bexley Mayor Ben Kessler, Director at Large

**Greater Dayton Mayor and Managers Association:**

Beavercreek Mayor Bob Stone, President  
Troy Mayor Robin Oda, Vice President  
Troy City Manager Patrick Titterington  
Kettering City Manager Mark Schwieterman  
Oakwood Mayor William Duncan  
Xenia Mayor Sarah Mays  
Union Mayor Michael O'Callaghan  
Tipp City City Manager Tim Eggleston

**Warren County Municipal League:**

Mason Councilmember Diana Nelson, President  
Monroe Mayor Jason Frentzel  
Springboro Councilmember Janie Ridd  
Middletown Councilmember Talbott Moon  
Darlene Hicks, WCML Executive Director

**Additional Local Officials:**

Centerville Mayor Brooks A. Compton  
Montgomery Mayor Chris Dobrozsi  
Moraine Mayor Elaine Allison  
Moraine City Manager Michael Davis  
Piqua Mayor Kris Lee  
Springboro Mayor John Agenbroad  
Springboro Deputy Mayor Janie Ridd  
Xenia City Manager Brent W. Merriman  
Zanesville Mayor Don Mason

**CC: Sub. H.B. 110 Conference Committee Members:**

State Senator Theresa Gavarone  
State Senator Vernon Sykes

State Representative Phil Plummer  
State Representative Erica Crawley