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November 12, 2014

Senator Robert Peterson
Senate Building
1 Capitol Square, Ground Floor
Columbus, OH 43215

Dear Senator Peterson,

As a co-owner of a small business here in Ohio and a member of NFIB, I am writing to you in support of the expeditious passage of HB 5 - Municipal Tax Reform.

The need for suitable and equitable municipal based taxation is clear and appropriate. What is not clear is the staggering maze of rules and regulations each city or village imposes as a methodology to apply and collect those taxes. As you well know, Ohio is the only state that permits each of these government entities to create and enforce its own rules and regulations regarding the amount of taxation, the collection process and the compliance parameters. This results in literally hundreds of different regulations, unique to each entity. Ohio businesses and workers must research, understand and comply with each one.

Collectively, these varied rules have a negative effect on Ohio's economy, small business expansion and statewide employment. Please consider the prompt passage of House Bill 5 - Municipal Tax Reform that comprehensively addresses these obstacles, while maintaining tax revenue to Ohio's municipalities on a fair and equitable basis.

Thank you for being a strong supporter of small business in our state. Your record is well documented in this regard and the small business community is sincerely grateful. We appreciate your efforts and all you do to support entrepreneurship and free enterprise in the State of Ohio

Kindest Regards,
LM ENGINEERING, INC.

A handwritten signature in black ink, appearing to read 'Bill LaGuardia', written over a horizontal line.

Bill LaGuardia
Chief Executive Officer



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