

How CPAs can influence the TOS debate

The Ohio model

In 2013 the Ohio Society of CPAs played a key role in defeating a tax on professional services by working collectively with the large firms and greater business community.

- ▶ Early identification of the issue, allies, key decision makers and strategy to defeat the proposal
- ▶ Working collectively with business community to make fight a business issue, not just a CPA issue
- ▶ Full-court press by individual CPAs and the firms through outreach, legislative testimony and media

Large firms' position

Prevent tax on professional services

Persuade states of negative consequences from expanding tax base by imposing tax on professional services or removing existing tax exemption

- ▶ **Oppose any** new tax on professional services or elimination of any current tax exemptions
 - Opposition expands beyond basic accounting services
- ▶ **Oppose all** deals that create a services tax in exchange for eliminating or lowering personal/corporate tax rate
 - It's easier for legislators to re-raise an old tax than eliminate a new one
- ▶ **Provide support for** Society and business community efforts to defeat tax on service proposals
 - TAC can provide draft testimony, talking points, technical experts, grassroots support, etc. to aid Society opposition efforts