

As Passed by the House

133rd General Assembly

Regular Session

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Am. Sub. H. B. No. 609

Representative West

Cosponsors: Representatives Leland, Galonski, Smith, K., O'Brien, Sobecki, Crawley, Blair, Rogers, Clites, Crossman, Ingram, Lanese, Lightbody, Manning, G., Miller, J., Roemer

A BILL

To require the Tax Commissioner to administer a 1
temporary amnesty program from January 1, 2021, 2
to March 31, 2021, with respect to delinquent 3
state-administered taxes and fees, to credit 4
most collections to the Budget Stabilization 5
Fund, and to repeal Section 1 of this act on May 6
16, 2021. 7

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. (A) As used in this section: 8

(1) "Qualifying delinquent taxes and fees" means any tax 9
or fee levied under Chapters 128., 3734., 3769., 4301., 4303., 10
4305., 5725., 5726., 5727., 5728., 5729., 5735., 5736., 5739., 11
5741., 5743., 5747., 5748., 5749., 5751., and 5753. and section 12
3905.36 of the Revised Code, not including a tax levied under 13
section 5739.08, 5739.09, or 5739.101 of the Revised Code but 14
including the taxes required to be withheld under Chapter 5747. 15
of the Revised Code, which were due and payable from any person 16
as of the effective date of this section, were unreported or 17
underreported, and remain unpaid. 18

(2) "Qualifying delinquent taxes and fees" does not 19
include any tax or fee for which a notice of assessment or audit 20
has been issued, for which a bill has been issued, which relates 21
to a period that ends after the effective date of this section, 22
or for which an audit has been conducted or is currently being 23
conducted. 24

(B) The Tax Commissioner shall establish and administer a 25
tax and fee amnesty program with respect to qualifying 26
delinquent taxes and fees. The program shall commence on January 27
1, 2021, and shall conclude on March 31, 2021. The Tax 28
Commissioner shall issue forms and instructions and take other 29
actions necessary to implement the program. The Tax Commissioner 30
shall publicize the program so as to maximize public awareness 31
and participation in the program. 32

(C) During the program, if a person pays the full amount 33
of qualifying delinquent taxes and fees owed by that person less 34
any interest and penalties that have accrued as a result of the 35
person failing to pay those taxes and fees in a timely fashion, 36
the Tax Commissioner shall waive or abate all applicable 37
interest and penalties that accrued on the qualifying delinquent 38
taxes and fees. 39

(D) The Tax Commissioner may require a person 40
participating in the program to file returns or reports, 41
including amended returns and reports, in connection with the 42
person's payment of qualifying delinquent taxes and fees. 43

(E) A person who participates in the program and pays in 44
full any outstanding qualifying delinquent tax or fee in 45
accordance with this section shall not be subject to any 46
criminal prosecution or any civil action with respect to that 47
tax or fee, and no assessment shall thereafter be issued against 48

that person with respect to that tax or fee. This division does 49
not prohibit prosecution, a civil action, or an assessment 50
against such a person with respect to a tax or fee that is due 51
or payable on or after the effective date of this section. 52

(F) Taxes and fees collected under the program shall be 53
credited, distributed, and used in the same manner as other 54
taxes and fees of the same type that were timely collected under 55
the applicable provision of the Revised Code. 56

(G) On or before May 15, 2021, the Director of Budget and 57
Management shall transfer from the General Revenue Fund to the 58
Budget Stabilization Fund an amount equal to collections of 59
taxes and fees under the program that were credited to the 60
General Revenue Fund pursuant to division (F) of this section, 61
excluding any portion of that amount credited to the Local 62
Government Fund and Public Library Fund under section 131.51 of 63
the Revised Code and Section 387.20 of H.B. 166 of the 133rd 64
General Assembly. 65

Section 2. Section 1 of this act is hereby repealed, 66
effective May 16, 2021. The repeal of Section 1 of this act does 67
not affect, after the effective date of the repeal, the rights, 68
remedies, or actions authorized under that section. 69