

As Reported by the House Ways and Means Committee

133rd General Assembly

Regular Session

2019-2020

Sub. H. B. No. 609

Representative West

**Cosponsors: Representatives Leland, Galonski, Smith, K., O'Brien, Sobecki,
Crawley, Blair, Rogers**

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 taxes and fees, to credit most collections 4
to the Budget Stabilization Fund, and to repeal 5
Section 1 of this act on April 1, 2021. 6

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

Section 1. (A) As used in this section: 7

(1) "Qualifying delinquent taxes and fees" means any state 8
tax or fee levied under Chapters 128., 3734., 3769., 4301., 9
4303., 4305., 5725., 5726., 5727., 5728., 5729., 5735., 5736., 10
5743., 5747., 5749., 5751., and 5753. and sections 3905.36, 11
5739.02, and 5741.02 of the Revised Code, including the taxes 12
required to be withheld under Chapter 5747. of the Revised Code, 13
which were due and payable from any person as of the effective 14
date of this section, were unreported or underreported, and 15
remain unpaid. 16

(2) "Qualifying delinquent taxes and fees" does not 17

include any tax or fee for which a notice of assessment or audit 18
has been issued, for which a bill has been issued, which relates 19
to a period that ends after the effective date of this section, 20
or for which an audit has been conducted or is currently being 21
conducted. 22

(B) The Tax Commissioner shall establish and administer a 23
tax and fee amnesty program with respect to qualifying 24
delinquent taxes and fees. The program shall commence on January 25
1, 2021, and shall conclude on March 31, 2021. The Tax 26
Commissioner shall issue forms and instructions and take other 27
actions necessary to implement the program. The Tax Commissioner 28
shall publicize the program so as to maximize public awareness 29
and participation in the program. 30

(C) During the program, if a person pays the full amount 31
of qualifying delinquent taxes and fees owed by that person less 32
any interest and penalties that have accrued as a result of the 33
person failing to pay those taxes and fees in a timely fashion, 34
the Tax Commissioner shall waive or abate all applicable 35
interest and penalties that accrued on the qualifying delinquent 36
taxes and fees. 37

(D) The Tax Commissioner may require a person 38
participating in the program to file returns or reports, 39
including amended returns and reports, in connection with the 40
person's payment of qualifying delinquent taxes and fees. 41

(E) A person who participates in the program and pays in 42
full any outstanding qualifying delinquent tax or fee in 43
accordance with this section shall not be subject to any 44
criminal prosecution or any civil action with respect to that 45
tax or fee, and no assessment shall thereafter be issued against 46
that person with respect to that tax or fee. This division does 47

not prohibit prosecution, a civil action, or an assessment 48
against such a person with respect to a tax or fee that is due 49
or payable on or after the effective date of this section. 50

(F) (1) Except as provided in division (F) (2) of this 51
section, taxes and fees collected under the program shall be 52
credited, distributed, and used in the same manner as other 53
taxes and fees of the same type that were timely collected under 54
the applicable provision of the Revised Code. 55

(2) Except as provided in division (F) (3) of this section, 56
to the extent taxes collected under the program would be 57
credited to the General Revenue Fund, such taxes shall be 58
credited to the Budget Stabilization Fund created by section 59
131.43 of the Revised Code. 60

(3) Of the taxes collected under the program that would be 61
credited to the General Revenue Fund but for division (F) (2) of 62
this section, the respective amounts required to be credited to 63
the Local Government Fund and Public Library Fund under section 64
131.51 of the Revised Code and Section 387.20 of H.B. 166 of the 65
133rd General Assembly shall be credited to the General Revenue 66
Fund and then credited to the Local Government Fund and Public 67
Library Fund as otherwise provided by those sections. For the 68
purposes of those sections, amounts credited to the General 69
Revenue Fund under division (F) (3) of this section shall not be 70
considered to be tax revenue credited to the General Revenue 71
Fund. 72

Section 2. Section 1 of this act is hereby repealed, 73
effective April 1, 2021. The repeal of Section 1 of this act 74
does not affect, after the effective date of the repeal, the 75
rights, remedies, or actions authorized under that section. 76