

As Introduced

133rd General Assembly

Regular Session

2019-2020

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 August 1, 2020, 2
to December 31, 2020, with respect to delinquent 3
state taxes and fees, and to repeal Section 1 of 4
this act on January 1, 2021. 5

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

Section 1. (A) As used in this section: 6

(1) "Qualifying delinquent taxes and fees" means any state 7
tax or fee levied under Chapters 128., 3734., 3769., 4301., 8
4303., 4305., 5725., 5726., 5727., 5728., 5729., 5735., 5736., 9
5743., 5747., 5749., 5751., and 5753. and sections 3905.36, 10
5739.02, and 5741.02 of the Revised Code, including the taxes 11
required to be withheld under Chapter 5747. of the Revised Code, 12
which were due and payable from any person as of the effective 13
date of this section, were unreported or underreported, and 14
remain unpaid. 15

(2) "Qualifying delinquent taxes and fees" does not 16
include any tax or fee for which a notice of assessment or audit 17

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

(B) The Tax Commissioner shall establish and administer a 22
tax and fee amnesty program with respect to qualifying 23
delinquent taxes and fees. The program shall commence on August 24
1, 2020, and shall conclude on December 31, 2020. The Tax 25
Commissioner shall issue forms and instructions and take other 26
actions necessary to implement the program. The Tax Commissioner 27
shall publicize the program so as to maximize public awareness 28
and participation in the program. 29

(C) During the program, if a person pays the full amount 30
of qualifying delinquent taxes and fees owed by that person less 31
any interest and penalties that have accrued as a result of the 32
person failing to pay those taxes and fees in a timely fashion, 33
the Tax Commissioner shall waive or abate all applicable 34
interest and penalties that accrued on the qualifying delinquent 35
taxes and fees. 36

(D) The Tax Commissioner may require a person 37
participating in the program to file returns or reports, 38
including amended returns and reports, in connection with the 39
person's payment of qualifying delinquent taxes and fees. 40

(E) A person who participates in the program and pays in 41
full any outstanding qualifying delinquent tax or fee in 42
accordance with this section shall not be subject to any 43
criminal prosecution or any civil action with respect to that 44
tax or fee, and no assessment shall thereafter be issued against 45
that person with respect to that tax or fee. This division does 46
not prohibit prosecution, a civil action, or an assessment 47

against such a person with respect to a tax or fee that is due	48
or payable on or after the effective date of this section.	49
(F) Taxes and fees collected under the program shall be	50
credited, distributed, and used in the same manner as other	51
taxes and fees of the same type that were timely collected under	52
the applicable provision of the Revised Code.	53
Section 2. Section 1 of this act is hereby repealed,	54
effective January 1, 2021. The repeal of Section 1 of this act	55
does not affect, after the effective date of the repeal, the	56
rights, remedies, or actions authorized under that section.	57