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Substitute Bill Comparative Synopsis

Sub. H.B. 609

133rd General Assembly

House Ways and Means

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This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

Previous Version (As Introduced)	Latest Version (I_133_2838)
Tax amnesty program period	
Schedules the tax amnesty program to begin on August 1, 2020, and to end on December 31, 2020 (<i>Section 1(B) of the bill</i>).	Delays the program start date until January 1, 2021, and the end date until March 31, 2021, thus reducing the program period from five months to three months (<i>Section 1(B) of the bill</i>).
Program authority repeal	
Repeals the provision authorizing the tax amnesty program on January 1, 2021 (<i>Section 2 of the bill</i>).	Delays the repeal until April 1, 2021 (<i>Section 2 of the bill</i>).

Previous Version (As Introduced)	Latest Version (I_133_2838)
Distribution of amnesty collections	
Stipulates that all taxes and fees collected under the program shall be credited, distributed, and used in the same manner as other taxes and fees of the same type that were timely collected (<i>Section 1(F) of the bill</i>).	Requires all taxes collected under the program that would be credited to the General Revenue Fund under current law to instead be credited to the Budget Stabilization Fund (BSF), except that the Local Government Fund and Public Library Fund are to be held harmless from the diversion of collections to the BSF, thus allowing those funds to receive their respective shares of the amnesty collections (<i>Section 1(F) of the bill</i>).
Emergency clause	
No provision.	Declares an emergency (<i>Section 3 of the bill</i>).