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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
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Legislative Budget
Office

H.B. 609
133rd General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Rep. West

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SUMMARY

- Establishes a five-month “amnesty” period during which taxpayers owing past-due state taxes and certain fees may discharge the debt by paying the delinquent tax or fee without having to pay the penalty and accrued interest normally due.

DETAILED ANALYSIS

Tax amnesty

The bill establishes a temporary, five-month tax “amnesty” from August 1 to December 31, 2020, with respect to delinquent state taxes.¹ It also covers delinquent state income tax withholding remittances by employers and certain fees administered by the Department of Taxation. (See below for a list of taxes and fees covered under the amnesty.) The amnesty applies only to taxes that were due and payable as of the bill’s effective date and that were unreported or underreported. The amnesty does not apply to any tax for which a notice of assessment or audit has been issued, for which a bill has been issued, or for which an audit has been conducted or is pending.²

If, during the amnesty, a person pays the full amount of delinquent taxes or fees owed, the Tax Commissioner must waive all penalties and accrued interest that are normally charged. The bill authorizes the Commissioner to require a person to file returns or reports, including amended returns or reports.

¹ Section 1(B) of the bill.

² Section 1(A) of the bill.

In addition to receiving a waiver of penalties and accrued interest, a person who pays the amount due is immune from criminal prosecution or any civil action with respect to the tax or fee paid, and no assessment may be issued against the person for that tax or fee.³

The most recent general tax amnesty was conducted in 2018.⁴

Covered taxes and fees

The taxes and fees covered under the amnesty are the following:

Income tax	Commercial activity tax
State sales and use taxes	Financial institutions tax
Public utility excise taxes	Kilowatt-hour tax
MCF (natural gas) excise tax	Insurance premiums taxes
Cigarette/tobacco/vaping excise taxes	Alcoholic beverage taxes
Motor fuel excise tax	Fuel use tax
Petroleum activity tax	Casino wagering tax
Severance taxes	Wireless 9-1-1 charges
Tire fees	Horse racing taxes

Local taxes, including school district income taxes and county and transit authority sales and use taxes, are not covered by the amnesty.⁵

Administration and revenue disposition

The Commissioner must issue forms and instructions for the amnesty, must publicize the amnesty so as to maximize public awareness and participation, and may take any other action necessary to implement the amnesty.⁶

Taxes collected under the amnesty will be distributed in the same manner as the underlying tax liability would have been distributed had it been paid as required by law. Thus, collections related to state taxes will be credited to the General Revenue Fund unless a different fund is specified by law (e.g., motor fuel taxes to the various highway funds).⁷

³ Section 1(C) to (E) of the bill.

⁴ Section 757.110 of H.B. 49 of the 132nd General Assembly.

⁵ Section 1(A) of the bill.

⁶ Section 1(B) of the bill.

⁷ Section 1(F) of the bill.

HISTORY

Action	Date
Introduced	04-16-20
