A BILL

To require the Tax Commissioner to administer a temporary amnesty program from August 1, 2020, to December 31, 2020, with respect to delinquent state taxes and fees, and to repeal Section 1 of this act on January 1, 2021.

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

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

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

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

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

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

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

(E) A person who participates in the program and pays in full any outstanding qualifying delinquent tax or fee in accordance with this section shall not be subject to any criminal prosecution or any civil action with respect to that tax or fee, and no assessment shall thereafter be issued against that person with respect to that tax or fee. This division does not prohibit prosecution, a civil action, or an assessment.
against such a person with respect to a tax or fee that is due or payable on or after the effective date of this section.

(F) 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 under the applicable provision of the Revised Code.

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