

As Introduced

134th General Assembly

Regular Session

2021-2022

H. B. No. 45

Representatives West, Roemer

**Cosponsors: Representatives Riedel, Miranda, Weinstein, Manning, Lanese,
Crawley, Smith, K., Ingram, Miller, J., Crossman, Lightbody, Leland**

A BILL

To require the Tax Commissioner to administer a 1
temporary amnesty program from April 1, 2021, to 2
May 31, 2021, with respect to delinquent state 3
taxes and fees, to repeal Section 1 of this act 4
on June 1, 2021, and to declare an emergency. 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., 5726., 5727., 5728., 5735., 5736., 5743., 5747., 9
5749., 5751., and 5753. and sections 5739.02 and 5741.02 of the 10
Revised Code, including the taxes required to be withheld under 11
Chapter 5747. of the Revised Code, which were due and payable 12
from any person as of the effective date of this section, were 13
unreported or underreported, and remain unpaid. 14

(2) "Qualifying delinquent taxes and fees" does not 15
include any tax or fee for which a notice of assessment or audit 16
has been issued, for which a bill has been issued, which relates 17

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

(B) The Tax Commissioner shall establish and administer a 21
tax and fee amnesty program with respect to qualifying 22
delinquent taxes and fees. The program shall commence on April 23
1, 2021, and shall conclude on May 31, 2021. The Tax 24
Commissioner shall issue forms and instructions and take other 25
actions necessary to implement the program. The Tax Commissioner 26
shall publicize the program so as to maximize public awareness 27
and participation in the program. 28

(C) During the program, if a person pays the full amount 29
of qualifying delinquent taxes and fees owed by that person less 30
any interest and penalties that have accrued as a result of the 31
person failing to pay those taxes and fees in a timely fashion, 32
the Tax Commissioner shall waive or abate all applicable 33
interest and penalties that accrued on the qualifying delinquent 34
taxes and fees. 35

(D) The Tax Commissioner may require a person 36
participating in the program to file returns or reports, 37
including amended returns and reports, in connection with the 38
person's payment of qualifying delinquent taxes and fees. 39

(E) A person who participates in the program and pays in 40
full any outstanding qualifying delinquent tax or fee in 41
accordance with this section shall not be subject to any 42
criminal prosecution or any civil action with respect to that 43
tax or fee, and no assessment shall thereafter be issued against 44
that person with respect to that tax or fee. This division does 45
not prohibit prosecution, a civil action, or an assessment 46
against such a person with respect to a tax or fee that is due 47

or payable on or after the effective date of this section. 48

(F) Except as otherwise required under Section 3 of this 49
act, 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 June 1, 2021. The repeal of Section 1 of this act does 55
not affect, after the effective date of the repeal, the rights, 56
remedies, or actions authorized under that section. 57

Section 3. All appropriation items in this section are 58
appropriated out of money in the state treasury to the credit of 59
the designated fund. For all appropriations made in this 60
section, the amounts in the first column are for fiscal year 61
2020 and the amounts in the second column are for fiscal year 62
2021. The appropriations made in this section are in addition to 63
any other appropriations made for the FY 2020-FY 2021 biennium. 64

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	1	2	3	4	5
A	TAX DEPARTMENT OF TAXATION				
B	Dedicated Purpose Fund Group				
C	5BW0	110630	Tax Amnesty Promotion and Administration	\$ 0	\$ 250,000
D	TOTAL DPF Dedicated Purpose Fund Group			\$	\$

	0	250,000
E TOTAL ALL BUDGET FUND GROUPS	\$	\$
	0	250,000

TAX AMNESTY PROMOTION AND ADMINISTRATION 66

The foregoing appropriation item 110630, Tax Amnesty 67
Promotion and Administration, shall be used by the Department of 68
Taxation to promote and administer a tax amnesty program in 69
fiscal year 2021. The Director of Budget and Management shall 70
transfer up to \$250,000, if requested to do so by the Tax 71
Commissioner, from Fund 5KM0, the Controlling Board Emergency 72
Purposes/Contingencies Fund, to Fund 5BW0 to pay initial costs 73
of establishing a tax amnesty program. From initial receipts 74
from the tax amnesty program, an amount equal to the amount so 75
transferred is to be transferred back from Fund 5BW0 to Fund 76
5KM0. 77

Section 4. Within the limits set forth in this act, the 78
Director of Budget and Management shall establish accounts 79
indicating the source and amount of money for each appropriation 80
made in this act and shall determine the form and manner in 81
which appropriation accounts shall be maintained. Expenditures 82
from appropriations contained in this act shall be accounted for 83
as though made in H.B. 166 of the 133rd General Assembly that 84
are generally applicable to such appropriations. 85

Section 5. This act is hereby declared to be an emergency 86
measure necessary for the immediate preservation of the public 87
peace, health, and safety. The reason for such necessity is to 88
stabilize the state's fiscal position against the revenue 89
shortfall caused by the recent, abrupt decline in economic 90

activity. Therefore, this act shall go into immediate effect.

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