

As Passed by the House

134th General Assembly

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2021-2022

Sub. H. B. No. 45

Representatives West, Roemer

Cosponsors: Representatives Riedel, Miranda, Weinstein, Manning, Lanese, Crawley, Smith, K., Ingram, Miller, J., Crossman, Lightbody, Leland, Sobecki, Blackshear, Boyd, Brent, Carruthers, Click, Galonski, Ghanbari, Gross, Hicks-Hudson, Jarrells, Lampton, Lepore-Hagan, Miller, K., O'Brien, Oelslager, Patton, Pavliga, Russo, Schmidt, Sheehy, Smith, M., Swearingen, Sweeney, Sykes, Upchurch, White, Young, T., Zeltwanger

A BILL

To require the Tax Commissioner to administer a 1
temporary amnesty program from July 1, 2022, to 2
August 31, 2022, with respect to certain 3
delinquent taxes and fees, to repeal Section 1 4
of this act on September 1, 2022, and to declare 5
an emergency. 6

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

Section 1. (A) As used in this section: 7

(1) "Qualifying delinquent taxes and fees" means any of 8
the following taxes or fees that were due and payable from any 9
person as of the effective date of this section, were unreported 10
or underreported, and remain unpaid: 11

(a) Any state tax or fee levied under Chapter 128., 3734., 12
3769., 4301., 4303., 4305., 5726., 5727., 5728., 5735., 5736., 13
5743., 5747., 5749., 5751., or 5753. of the Revised Code, 14

including the taxes required to be withheld under Chapter 5747. 15
of the Revised Code; 16

(b) Any sales and use tax levied under section 5739.02, 17
5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, or 18
5741.023 of the Revised Code. 19

(2) "Qualifying delinquent taxes and fees" does not 20
include any tax or fee for which a notice of assessment or audit 21
has been issued, for which a bill has been issued, which relates 22
to a period that ends after the effective date of this section, 23
or for which an audit has been conducted or is currently being 24
conducted. 25

(B) The Tax Commissioner shall establish and administer a 26
tax and fee amnesty program with respect to qualifying 27
delinquent taxes and fees. The program shall commence on July 1, 28
2022, and shall conclude on August 31, 2022. The Tax 29
Commissioner shall issue forms and instructions and take other 30
actions necessary to implement the program. The Tax Commissioner 31
shall publicize the program so as to maximize public awareness 32
and participation in the program. 33

(C) During the program, if a person pays the full amount 34
of qualifying delinquent taxes and fees owed by that person less 35
any interest and penalties that have accrued as a result of the 36
person failing to pay those taxes and fees in a timely fashion, 37
the Tax Commissioner shall waive or abate all applicable 38
interest and penalties that accrued on the qualifying delinquent 39
taxes and fees. 40

(D) The Tax Commissioner may require a person 41
participating in the program to file returns or reports, 42
including amended returns and reports, in connection with the 43

person's payment of qualifying delinquent taxes and fees. 44

(E) A person who participates in the program and pays in 45
full any outstanding qualifying delinquent tax or fee in 46
accordance with this section shall not be subject to any 47
criminal prosecution or any civil action with respect to that 48
tax or fee, and no assessment shall thereafter be issued against 49
that person with respect to that tax or fee. This division does 50
not prohibit prosecution, a civil action, or an assessment 51
against such a person with respect to a tax or fee that is due 52
or payable on or after the effective date of this section. 53

(F) Except as otherwise required under Section 3 of this 54
act, taxes and fees collected under the program shall be 55
credited, distributed, and used in the same manner as other 56
taxes and fees of the same type that were timely collected under 57
the applicable provision of the Revised Code. 58

Section 2. Section 1 of this act is hereby repealed, 59
effective September 1, 2022. The repeal of Section 1 of this act 60
does not affect, after the effective date of the repeal, the 61
rights, remedies, or actions authorized under that section. 62

Section 3. All appropriation items in this section are 63
appropriated out of money in the state treasury to the credit of 64
the designated fund. For all appropriations made in this 65
section, the amounts in the first column are for fiscal year 66
2022 and the amounts in the second column are for fiscal year 67
2023. The appropriations made in this section are in addition to 68
any other appropriations made for the FY 2022-FY 2023 biennium. 69

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A	TAX DEPARTMENT OF TAXATION		
B	Dedicated Purpose Fund Group		
C	5BW0 110630 Tax Amnesty Promotion and Administration	\$250,000	\$0
D	TOTAL DPF Dedicated Purpose Fund Group	\$250,000	\$0
E	TOTAL ALL BUDGET FUND GROUPS	\$250,000	\$0
	TAX AMNESTY PROMOTION AND ADMINISTRATION		71
	The foregoing appropriation item 110630, Tax Amnesty		72
	Promotion and Administration, shall be used by the Department of		73
	Taxation to promote and administer a tax amnesty program in		74
	fiscal year 2023. The Director of Budget and Management shall		75
	transfer up to \$250,000, if requested to do so by the Tax		76
	Commissioner, from Fund 5KM0, the Controlling Board Emergency		77
	Purposes/Contingencies Fund, to Fund 5BW0 to pay initial costs		78
	of establishing a tax amnesty program. From initial receipts		79
	from the tax amnesty program, an amount equal to the amount so		80
	transferred is to be transferred back from Fund 5BW0 to Fund		81
	5KM0.		82
	Any unexpended and unencumbered amount of the foregoing		83
	appropriation item 110630, Tax Amnesty Promotion and		84
	Administration, remaining at the end of fiscal year 2022 is		85
	hereby reappropriated in fiscal year 2023, to be used for the		86
	same purpose.		87
	Section 4. Within the limits set forth in this act, the		88
	Director of Budget and Management shall establish accounts		89
	indicating the source and amount of money for each appropriation		90

made in this act and shall determine the form and manner in 91
which appropriation accounts shall be maintained. Expenditures 92
from appropriations contained in this act shall be accounted for 93
as though made in H.B. 110 of the 134th General Assembly that 94
are generally applicable to such appropriations. 95

Section 5. This act is hereby declared to be an emergency 96
measure necessary for the immediate preservation of the public 97
peace, health, and safety. The reason for such necessity is to 98
stabilize the state's fiscal position against the revenue 99
shortfall caused by the recent, abrupt decline in economic 100
activity. Therefore, this act shall go into immediate effect. 101