

**As Introduced**

**135th General Assembly  
Regular Session  
2023-2024**

**H. B. No. 416**

**Representative Patton**



**A BILL**

To amend sections 131.02, 715.013, 4303.26, 1  
4501.06, 4511.092, 4511.096, 4511.0911, 2  
5703.052, 5703.053, 5703.19, 5703.263, 5703.50, 3  
5703.70, and 5703.77 and to enact sections 4  
4787.01, 4787.02, 4787.03, 4787.04, 4787.05, 5  
4787.06, 4787.99, 5755.01, 5755.02, 5755.03, 6  
5755.04, 5755.05, 5755.06, 5755.07, 5755.071, 7  
5755.08, 5755.09, 5755.10, 5755.11, 5755.12, 8  
5755.13, 5755.14, and 5755.99 of the Revised 9  
Code to license companies that sell, provide, 10  
install, or otherwise manage traffic law photo- 11  
monitoring devices in Ohio and to levy a tax on 12  
such companies' gross receipts from the sale of 13  
such devices. 14

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

**Section 1.** That sections 131.02, 715.013, 4303.26, 15  
4501.06, 4511.092, 4511.096, 4511.0911, 5703.052, 5703.053, 16  
5703.19, 5703.263, 5703.50, 5703.70, and 5703.77 be amended and 17  
sections 4787.01, 4787.02, 4787.03, 4787.04, 4787.05, 4787.06, 18  
4787.99, 5755.01, 5755.02, 5755.03, 5755.04, 5755.05, 5755.06, 19  
5755.07, 5755.071, 5755.08, 5755.09, 5755.10, 5755.11, 5755.12, 20

5755.13, 5755.14, and 5755.99 of the Revised Code be enacted to 21  
read as follows: 22

**Sec. 131.02.** (A) Except as otherwise provided in section 23  
4123.37, section 5703.061, and division (K) of section 4123.511 24  
of the Revised Code, whenever any amount is payable to the 25  
state, the officer, employee, or agent responsible for 26  
administering the law under which the amount is payable shall 27  
immediately proceed to collect the amount or cause the amount to 28  
be collected and shall pay the amount into the state treasury or 29  
into the appropriate custodial fund in the manner set forth 30  
pursuant to section 113.08 of the Revised Code. Except as 31  
otherwise provided in this division, if the amount is not paid 32  
within forty-five days after payment is due, the officer, 33  
employee, or agent shall certify the amount due to the attorney 34  
general, in the form and manner prescribed by the attorney 35  
general. In the case of an amount payable by a student enrolled 36  
in a state institution of higher education, the amount shall be 37  
certified within the later of forty-five days after the amount 38  
is due or the tenth day after the beginning of the next academic 39  
semester, quarter, or other session following the session for 40  
which the payment is payable. The attorney general may assess 41  
the collection cost to the amount certified in such manner and 42  
amount as prescribed by the attorney general. If an amount 43  
payable to a political subdivision is past due, the political 44  
subdivision may, with the approval of the attorney general, 45  
certify the amount to the attorney general pursuant to this 46  
section. 47

For the purposes of this section, the attorney general and 48  
the officer, employee, or agent responsible for administering 49  
the law under which the amount is payable shall agree on the 50  
time a payment is due, and that agreed upon time shall be one of 51

the following times:	52
(1) If a law, including an administrative rule, of this state prescribes the time a payment is required to be made or reported, when the payment is required by that law to be paid or reported.	53 54 55 56
(2) If the payment is for services rendered, when the rendering of the services is completed.	57 58
(3) If the payment is reimbursement for a loss, when the loss is incurred.	59 60
(4) In the case of a fine or penalty for which a law or administrative rule does not prescribe a time for payment, when the fine or penalty is first assessed.	61 62 63
(5) If the payment arises from a legal finding, judgment, or adjudication order, when the finding, judgment, or order is rendered or issued.	64 65 66
(6) If the payment arises from an overpayment of money by the state to another person, when the overpayment is discovered.	67 68
(7) The date on which the amount for which an individual is personally liable under section 5735.35, section 5739.33, or division (G) of section 5747.07 of the Revised Code is determined.	69 70 71 72
(8) Upon proof of claim being filed in a bankruptcy case.	73
(9) Any other appropriate time determined by the attorney general and the officer, employee, or agent responsible for administering the law under which the amount is payable on the basis of statutory requirements or ordinary business processes of the agency, institution, or political subdivision to which the payment is owed.	74 75 76 77 78 79

(B) (1) The attorney general shall give immediate notice by 80  
mail or otherwise to the party indebted of the nature and amount 81  
of the indebtedness. 82

(2) If the amount payable to this state arises from a tax 83  
levied under Chapter 5733., 5739., 5741., 5747., ~~or~~ 5751., or 84  
5755. of the Revised Code, the notice also shall specify all of 85  
the following: 86

(a) The assessment or case number; 87

(b) The tax pursuant to which the assessment is made; 88

(c) The reason for the liability, including, if 89  
applicable, that a penalty or interest is due; 90

(d) An explanation of how and when interest will be added 91  
to the amount assessed; 92

(e) That the attorney general and tax commissioner, acting 93  
together, have the authority, but are not required, to 94  
compromise the claim and accept payment over a reasonable time, 95  
if such actions are in the best interest of the state. 96

(C) The attorney general shall collect the claim or secure 97  
a judgment and issue an execution for its collection. 98

(D) Each claim shall bear interest, from the day on which 99  
the claim became due, at the rate per annum required by section 100  
5703.47 of the Revised Code. 101

(E) The attorney general and the chief officer of the 102  
agency reporting a claim, acting together, may do any of the 103  
following if such action is in the best interests of the state: 104

(1) Compromise the claim; 105

(2) Extend for a reasonable period the time for payment of 106

the claim by agreeing to accept monthly or other periodic 107  
payments. The agreement may require security for payment of the 108  
claim. 109

(3) Add fees to recover the cost of processing checks or 110  
other draft instruments returned for insufficient funds and the 111  
cost of providing electronic payment options. 112

(F) (1) Except as provided in division (F) (2) of this 113  
section, if the attorney general finds, after investigation, 114  
that any claim due and owing to the state is uncollectible, the 115  
attorney general, with the consent of the chief officer of the 116  
agency reporting the claim, may do the following: 117

(a) Sell, convey, or otherwise transfer the claim to one 118  
or more private entities for collection; 119

(b) Cancel the claim or cause it to be canceled. 120

(2) The attorney general shall cancel or cause to be 121  
canceled an unsatisfied claim on the date that is forty years 122  
after the date the claim is certified, unless the attorney 123  
general has adopted a rule under division (F) (5) of this section 124  
shortening this time frame with respect to a subset of claims. 125

(3) No initial action shall be commenced to collect any 126  
tax payable to the state that is administered by the tax 127  
commissioner, whether or not such tax is subject to division (B) 128  
of this section, or any penalty, interest, or additional charge 129  
on such tax, after the expiration of the period ending on the 130  
later of the dates specified in divisions (F) (3) (a) and (b) of 131  
this section, provided that such period shall be extended by the 132  
period of any stay to such collection or by any other period to 133  
which the parties mutually agree. If the initial action in aid 134  
of execution is commenced before the later of the dates 135

specified in divisions (F) (3) (a) and (b) of this section, any 136  
and all subsequent actions may be pursued in aid of execution of 137  
judgment for as long as the debt exists. 138

(a) Seven years after the assessment of the tax, penalty, 139  
interest, or additional charge is issued. 140

(b) Four years after the assessment of the tax, penalty, 141  
interest, or additional charge becomes final. For the purposes 142  
of division (F) (3) (b) of this section, the assessment becomes 143  
final at the latest of the following: upon expiration of the 144  
period to petition for reassessment, or if applicable, to appeal 145  
a final determination of the commissioner or decision of the 146  
board of tax appeals or a court, or, if applicable, upon 147  
decision of the United States supreme court. 148

For the purposes of division (F) (3) of this section, an 149  
initial action to collect a tax debt is commenced at the time 150  
when a certified copy of the tax commissioner's entry making an 151  
assessment final has been filed in the office of the clerk of 152  
court of common pleas in the county in which the taxpayer 153  
resides or has its principal place of business in this state, or 154  
in the office of the clerk of court of common pleas of Franklin 155  
county, as provided in section 5739.13, 5741.14, 5747.13, or 156  
5751.09 of the Revised Code or in any other applicable law 157  
requiring such a filing. If an assessment has not been issued 158  
and there is no time limitation on the issuance of an assessment 159  
under applicable law, an action to collect a tax debt commences 160  
when the action is filed in the courts of this state to collect 161  
the liability. 162

(4) If information contained in a claim that is sold, 163  
conveyed, or transferred to a private entity pursuant to this 164  
section is confidential pursuant to federal law or a section of 165

the Revised Code that implements a federal law governing 166  
confidentiality, such information remains subject to that law 167  
during and following the sale, conveyance, or transfer. 168

(5) The attorney general may adopt rules to aid in the 169  
implementation of this section. 170

**Sec. 715.013.** (A) Except as otherwise expressly authorized 171  
by the Revised Code, no municipal corporation shall levy a tax 172  
that is the same as or similar to a tax levied under Chapter 173  
322., 3734., 3769., 4123., 4141., 4301., 4303., 4305., 4307., 174  
4309., 5707., 5725., 5726., 5727., 5728., 5729., 5731., 5735., 175  
5736., 5737., 5739., 5741., 5743., 5747., 5749., ~~or~~ 5751., or 176  
5755. of the Revised Code. 177

(B) No municipal corporation may impose any tax, fee, 178  
assessment, or other charge on auxiliary containers, on the 179  
sale, use, or consumption of such containers, or on the basis of 180  
receipts received from the sale of such containers. As used in 181  
this division, "auxiliary container" has the same meaning as in 182  
section 3767.32 of the Revised Code. 183

(C) This section does not prohibit a municipal corporation 184  
from levying an income tax or withholding tax in accordance with 185  
Chapter 718. of the Revised Code, or a tax on any of the 186  
following: 187

(1) Amounts received for admission to any place; 188

(2) The income of an electric company or combined company, 189  
as defined in section 5727.01 of the Revised Code; 190

(3) On and after January 1, 2004, the income of a 191  
telephone company, as defined in section 5727.01 of the Revised 192  
Code. 193

**Sec. 4303.26.** (A) Applications for regular permits 194  
authorized by sections 4303.02 to 4303.23 of the Revised Code 195  
may be filed with the division of liquor control. No permit 196  
shall be issued by the division until fifteen days after the 197  
application for it is filed. An applicant for the issuance of a 198  
new permit shall pay a processing fee of one hundred dollars 199  
when filing application for the permit, if the permit is then 200  
available, or shall pay the processing fee when a permit becomes 201  
available, if it is not available when the applicant initially 202  
files the application. When an application for a new class C or 203  
D permit is filed, when class C or D permits become available, 204  
or when an application for transfer of ownership of a class C or 205  
D permit or transfer of a location of a class C or D permit is 206  
filed, no permit shall be issued, nor shall the location or the 207  
ownership of a permit be transferred, by the division until the 208  
division notifies the legislative authority of the municipal 209  
corporation if the business or event is or is to be located 210  
within the corporate limits of a municipal corporation, or the 211  
clerk of the board of county commissioners and the fiscal 212  
officer of the board of township trustees in the county in which 213  
the business or event is or is to be conducted if the business 214  
is or is to be located outside the corporate limits of a 215  
municipal corporation, and an opportunity is provided officials 216  
or employees of the municipal corporation or county and 217  
township, who shall be designated by the legislative authority 218  
or the board of county commissioners or board of township 219  
trustees, for a complete hearing upon the advisability of the 220  
issuance, transfer of ownership, or transfer of location of the 221  
permit. In this hearing, no objection to the issuance, transfer 222  
of ownership, or transfer of location of the permit shall be 223  
based upon noncompliance of the proposed permit premises with 224  
local zoning regulations which prohibit the sale of beer or 225

intoxicating liquor, in an area zoned for commercial or 226  
industrial uses, for a permit premises that would otherwise 227  
qualify for a proper permit issued by the division. 228

When the division sends notice to the legislative or 229  
executive authority of the political subdivision, as required by 230  
this section, the division shall also so notify, by certified 231  
mail, return receipt requested, or by personal service, the 232  
chief peace officer of the political subdivision. Upon the 233  
request of the chief peace officer, the division shall send the 234  
chief peace officer a copy of the application for the issuance 235  
or the transfer of ownership or location of the permit and all 236  
other documents or materials filed by the applicant or 237  
applicants in relation to the application. The chief peace 238  
officer may appear and testify, either in person or through a 239  
representative, at any hearing held on the advisability of the 240  
issuance, transfer of ownership, or transfer of location of the 241  
permit. The hearing shall be held in the central office of the 242  
division, except that upon written request of the legislative 243  
authority of the municipal corporation or the board of county 244  
commissioners or board of township trustees, the hearing shall 245  
be held in the county seat of the county where the applicant's 246  
business is or is to be conducted. 247

If the business or event specified in an application for 248  
the issuance, transfer of ownership, or transfer of location of 249  
any regular permit authorized by sections 4303.02 to 4303.23 of 250  
the Revised Code, except for an F-2 permit, is, or is to be 251  
operated, within five hundred feet from the boundaries of a 252  
parcel of real estate having situated on it a school, church, 253  
library, public playground, or township park, no permit shall be 254  
issued, nor shall the location or the ownership of a permit be 255  
transferred, by the division until written notice of the filing 256

of the application with the division is served, by certified 257  
mail, return receipt requested, or by personal service, upon the 258  
authorities in control of the school, church, library, public 259  
playground, or township park and an opportunity is provided them 260  
for a complete hearing upon the advisability of the issuance, 261  
transfer of ownership, or transfer of location of the permit. In 262  
this hearing, no objection to the issuance, transfer of 263  
ownership, or transfer of location of the permit shall be based 264  
upon the noncompliance of the proposed permit premises with 265  
local zoning regulations which prohibit the sale of beer or 266  
intoxicating liquor, in an area zoned for commercial or 267  
industrial uses, for a permit premises that would otherwise 268  
qualify for a proper permit issued by the division. Upon the 269  
written request of any of these authorities, the hearing shall 270  
be held in the county seat of the county where the applicant's 271  
business is or is to be conducted. 272

A request for any hearing authorized by this section shall 273  
be made no later than thirty days from the time of notification 274  
by the division. This thirty-day period begins on the date the 275  
division mails notice to the legislative authority or the date 276  
on which the division mails notice to or, by personal service, 277  
serves notice upon, the institution. The division shall conduct 278  
a hearing if the request for the hearing is postmarked by the 279  
deadline date. The division may allow, upon cause shown by the 280  
requesting legislative authority or board, an extension of 281  
thirty additional days for the legislative authority of the 282  
municipal corporation, board of township trustees of the 283  
township, or board of county commissioners of the county in 284  
which a permit premises is or is to be located to object to the 285  
issuance, transfer of ownership, or transfer of location of a 286  
permit. The request for the extension shall be made by the 287

legislative authority or board to the division no later than 288  
thirty days after the time of notification by the division. 289

(B) When an application for transfer of ownership of a 290  
permit is filed with the division, the division shall give 291  
notice of the application to the tax commissioner. Within twenty 292  
days after receiving this notification, the commissioner shall 293  
notify the division of liquor control and the proposed 294  
transferee of the permit if the permit holder owes to this state 295  
any delinquent horse-racing taxes, alcoholic beverage taxes, 296  
motor fuel taxes, petroleum activity taxes, sales or use taxes, 297  
cigarette taxes, other tobacco product taxes, income taxes 298  
withheld from employee compensation, commercial activity taxes, 299  
gross casino revenue taxes, traffic camera receipts taxes, or 300  
gross receipts taxes levied pursuant to section 5739.101 of the 301  
Revised Code, or has failed to file any corresponding returns or 302  
submit any information required by the commissioner, as required 303  
for such taxes, to the extent that any delinquent payment or 304  
return, or any failure to submit information, is known to the 305  
department of taxation at the time of the application. The 306  
division shall not transfer ownership of the permit until 307  
payments known to be delinquent are resolved, returns known to 308  
be delinquent are filed, and any information required by the 309  
commissioner has been provided. As used in this division, 310  
"resolved" means that the delinquent payment has been paid in 311  
full or an amount sufficient to satisfy the delinquent payment 312  
is in escrow for the benefit of the state. The commissioner 313  
shall notify the division of the resolution. After the division 314  
has received the notification from the commissioner, the 315  
division may proceed to transfer ownership of the permit. 316  
Nothing in this division shall be construed to affect or limit 317  
the responsibilities or liabilities of the transferor or the 318

transferee imposed by Chapter 3769., 4301., 4303., 4305., 5735., 319  
5736., 5739., 5741., 5743., 5747., 5751., ~~or 5753.~~, or 5755. of 320  
the Revised Code. 321

(C) No F or F-2 permit shall be issued for an event until 322  
the applicant has, by means of a form that the division shall 323  
provide to the applicant, notified the chief peace officer of 324  
the political subdivision in which the event will be conducted 325  
of the date, time, place, and duration of the event. 326

(D) The division of liquor control shall notify an 327  
applicant for a permit authorized by sections 4303.02 to 4303.23 328  
of the Revised Code of an action pending or judgment entered 329  
against a liquor permit premises, of which the division has 330  
knowledge, pursuant to section 3767.03 or 3767.05 of the Revised 331  
Code if the applicant is applying for a permit at the location 332  
of the premises that is the subject of the action under section 333  
3767.03 or judgment under section 3767.05 of the Revised Code. 334

**Sec. 4501.06.** The taxes, fees, and fines levied, charged, 335  
or referred to in Chapters 4501., 4503., 4504., 4505., 4506., 336  
4507., 4509., 4510., 4511., 4517., 4519., and 4521., division 337  
(A) of section 4508.06, and sections 2935.27, 2937.221, 3123.59, 338  
4508.05, 4513.53, 4738.06, 4738.13, 4787.05, and 5502.12 of the 339  
Revised Code, unless otherwise designated by law, shall be 340  
deposited in the state treasury to the credit of the public 341  
safety - highway purposes fund, which is hereby created. Money 342  
credited to the fund shall be used for the purpose of enforcing 343  
and paying the expenses of administering the laws relative to 344  
the registration and operation of motor vehicles on the public 345  
roads or highways and to the powers and duties of the registrar 346  
of motor vehicles. Amounts credited to the fund may also be used 347  
to pay the expenses of administering and enforcing the laws 348

under which such fees were collected. All investment earnings of 349  
the public safety - highway purposes fund shall be credited to 350  
the fund. 351

**Sec. 4511.092.** As used in sections 4511.092 to 4511.0914 352  
of the Revised Code: 353

(A) "Designated party" means the person whom the 354  
registered owner of a motor vehicle, upon receipt of a ticket 355  
based upon images recorded by a traffic law photo-monitoring 356  
device that indicate a traffic law violation, identifies as the 357  
person who was operating the vehicle of the registered owner at 358  
the time of the violation. 359

(B) "Law enforcement officer" means a sheriff, deputy 360  
sheriff, marshal, deputy marshal, police officer of a police 361  
department of any municipal corporation, police constable of any 362  
township, or police officer of a township or joint police 363  
district, who is employed on a permanent, full-time basis by the 364  
law enforcement agency of a local authority that assigns such 365  
person to the location of a traffic law photo-monitoring device. 366

(C) "Local authority" means a municipal corporation, 367  
county, or township. 368

(D) "Motor vehicle leasing dealer" has the same meaning as 369  
in section 4517.01 of the Revised Code. 370

(E) "Motor vehicle renting dealer" has the same meaning as 371  
in section 4549.65 of the Revised Code. 372

(F) "Recorded images" means any of the following images 373  
recorded by a traffic law photo-monitoring device that show, on 374  
at least one image or on a portion of the videotape, the rear of 375  
a motor vehicle and the letters and numerals on the rear license 376  
plate of the vehicle: 377

(1) Two or more photographs, microphotographs, electronic images, or digital images;	378 379
(2) Videotape.	380
(G) "Registered owner" means all of the following:	381
(1) Any person or entity identified by the bureau of motor vehicles or any other state motor vehicle registration bureau, department, or office as the owner of a motor vehicle;	382 383 384
(2) The lessee of a motor vehicle under a lease of six months or longer;	385 386
(3) The renter of a motor vehicle pursuant to a written rental agreement with a motor vehicle renting dealer.	387 388
(H) "System location" means the approach to an intersection or area of roadway toward which a traffic law photo-monitoring device is directed and is in operation.	389 390 391
(I) "Ticket" means any traffic ticket, citation, summons, or other ticket issued in response to an alleged traffic law violation detected by a traffic law photo-monitoring device, that represents a civil violation.	392 393 394 395
(J) "Traffic law photo-monitoring device" means an electronic system consisting of a photographic, video, or electronic camera and a means of sensing the presence of a motor vehicle that automatically produces recorded images.	396 397 398 399
(K) "Traffic law violation" means either of the following:	400
(1) A violation of section 4511.12 of the Revised Code based on the failure to comply with section 4511.13 of the Revised Code or a substantially equivalent municipal ordinance that occurs at an intersection due to failure to obey a traffic	401 402 403 404

control signal; 405

(2) A violation of section 4511.21 or 4511.211 of the 406  
Revised Code or a substantially equivalent municipal ordinance 407  
due to failure to observe the applicable speed limit. 408

(L) "Traffic camera dealer" means a person licensed to 409  
sell, rent, provide, install, repair, or otherwise manage 410  
traffic law photo-monitoring devices under Chapter 4787. of the 411  
Revised Code. 412

**Sec. 4511.096.** (A) A law enforcement officer employed by a 413  
local authority utilizing a traffic law photo-monitoring device 414  
shall examine evidence of alleged traffic law violations 415  
recorded by the device to determine whether such a violation has 416  
occurred. If the image recorded by the traffic law photo- 417  
monitoring device shows such a violation, contains the date and 418  
time of the violation, and shows the letter and numerals on the 419  
license plate of the vehicle involved as well as the state that 420  
issued the license plate, the officer may use any lawful means 421  
to identify the registered owner. 422

(B) The fact that a person or entity is the registered 423  
owner of a motor vehicle is prima facie evidence that that 424  
person or entity is the person who was operating the vehicle at 425  
the time of the traffic law violation. 426

(C) Within thirty days of the traffic law violation and 427  
not more than seventy-two hours after receipt of the evidence of 428  
the alleged traffic law violations from a licensed traffic 429  
camera dealer, the local authority or its designee may issue and 430  
send by regular mail a ticket charging the registered owner with 431  
the violation. The ticket shall comply with section 4511.097 of 432  
the Revised Code. If the local authority mails a ticket charging 433

the registered owner with the violation, the local authority 434  
shall file a certified copy of the ticket with the municipal 435  
court or county court with jurisdiction over the civil action. 436

(D) A certified copy of the ticket alleging a traffic law 437  
violation, sworn to or affirmed by a law enforcement officer 438  
employed by the local authority, including by electronic means, 439  
and the recorded images produced by the traffic law photo- 440  
monitoring device, is prima facie evidence of the facts 441  
contained therein and is admissible in a civil action or 442  
proceeding concerning the ticket issued under this section. 443

**Sec. 4511.0911.** (A) Upon request, each ~~manufacturer of a~~ 444  
~~traffic law photo-monitoring device-traffic camera dealer~~ shall 445  
provide to a local authority utilizing its devices the 446  
maintenance record of any such device used in that local 447  
authority. 448

(B) (1) ~~Commencing January 2015, not~~ Not later than the 449  
last day of January of each year, the ~~manufacturer of a traffic-~~ 450  
~~law photo-monitoring device-traffic camera dealer~~ shall provide 451  
to the applicable local authority a certificate of proper 452  
operation that attests to the accuracy of the device in 453  
recording a traffic law violation. 454

(2) In addition to the requirement prescribed in division 455  
(B) (1) of this section, for every such device that is considered 456  
mobile, meaning it is attached to a trailer, vehicle, or other 457  
wheeled apparatus so that it is easily moved to different system 458  
locations, both of the following apply: 459

(a) Each local authority shall test the accuracy of each 460  
such device with an independent, certified speed measuring 461  
device or some other commonly accepted method prior to its use 462

at each system location. 463

(b) Each local authority shall clearly and conspicuously 464  
mark on the outside of the trailer, vehicle, or wheeled 465  
apparatus that contains the traffic law photo-monitoring device 466  
that the device is contained therein and that the trailer, 467  
vehicle, or wheeled apparatus is the property of the local 468  
authority. 469

(c) In the case of a traffic law photo-monitoring device 470  
that is used at an intersection to detect violations of section 471  
4511.12 of the Revised Code based on the failure to comply with 472  
section 4511.13 of the Revised Code or a substantially 473  
equivalent municipal ordinance, the local authority shall not 474  
issue a ticket for a violation based upon evidence recorded by a 475  
traffic law photo-monitoring device when a vehicle makes a legal 476  
right or left turn-on-red-signal if all of the following apply: 477

(1) The vehicle can make the turn safely. 478

(2) The vehicle comes to a complete stop at any point 479  
prior to completing the turn. 480

(3) No pedestrians are in the crosswalk, or are about to 481  
enter the crosswalk, of any approach to the intersection the 482  
vehicle occupies while commencing or making the turn. 483

**Sec. 4787.01. As used in this chapter:** 484

"Business" includes any activities engaged in by any 485  
person for the object of gain, benefit, or advantage either 486  
direct or indirect. 487

"Person" includes an individual, corporation, business 488  
trust, partnership, and association. "Person" does not include a 489  
political subdivision. 490

"Registered owner," "ticket," "traffic law photo- 491  
monitoring device," and "traffic law violation" have the same 492  
meanings as in section 4511.092 of the Revised Code. 493

**Sec. 4787.02.** (A) Except as provided in division (B) of 494  
this section, no person shall engage in the business of selling, 495  
renting, providing, installing, repairing, or otherwise managing 496  
traffic law photo-monitoring devices without first obtaining a 497  
traffic camera dealer's license pursuant to this chapter. 498

(B) When a partnership is dissolved by death, the 499  
surviving partners may operate under the license for a period of 500  
sixty days, and the heirs or representatives of deceased persons 501  
and receivers or trustees in bankruptcy appointed by any 502  
competent authority may operate under the license of the person 503  
succeeded in possession by that heir, representative, receiver, 504  
or trustee in bankruptcy. 505

**Sec. 4787.03.** (A) A person desiring to sell, rent, 506  
provide, install, repair, or otherwise manage traffic law photo- 507  
monitoring devices shall apply for a traffic camera dealer's 508  
license with the division of industrial compliance within the 509  
department of commerce on a form provided by the division. 510

(B) An application made under this section shall contain 511  
all of the following: 512

(1) (a) If an applicant is an individual or sole 513  
proprietor, the name, residence address, and business address of 514  
the applicant; 515

(b) If an applicant is a partnership, the name, residence 516  
address, and business address of each partner; 517

(c) If an applicant is a domestic corporation, the name 518  
and business address of the corporation and the name and 519

residence address of the principal officer of the corporation; 520

(d) If the applicant is a corporation other than a 521  
domestic corporation, the name and address of an agent located 522  
in this state who is authorized to accept service of process and 523  
official notices. 524

(2) The name of any political subdivision with which the 525  
applicant intends to conduct business; 526

(3) A statement of the previous history, record, and 527  
association of the applicant and of each owner, partner, 528  
officer, and director, that shall be sufficient to establish the 529  
applicant's business reputation; 530

(4) A statement showing whether the applicant has 531  
previously applied for a traffic camera dealer's license, the 532  
result of the application, and whether the applicant has ever 533  
been the holder of a license that was revoked or suspended; 534

(5) A statement specifying the type of traffic law photo- 535  
monitoring devices sold, rented, provided, installed, repaired, 536  
or otherwise managed by the applicant and certifying the 537  
schedule of maintenance and calibration conducted on such 538  
devices; 539

(6) Evidence that the applicant is bonded or insured to an 540  
amount of not less than one million dollars; 541

(7) Any other information required by the division. 542

(C) The division shall not issue a traffic camera dealer's 543  
license to any applicant to which any of the following apply: 544

(1) The applicant has been convicted of or pleaded guilty 545  
or no contest to a disqualifying offense specified on the list 546  
the division adopts pursuant to division (B) of section 9.79 of 547

the Revised Code, and the division determines that the license 548  
should be denied using the process described in that section. 549

(2) The applicant has violated any provision of this 550  
chapter. 551

(3) The applicant has violated any rule adopted pursuant 552  
to this chapter. 553

(4) The applicant has demonstrated incompetence or 554  
untrustworthiness. 555

(5) The applicant has engaged in fraud, misrepresentation, 556  
or deception in the conduct of business. 557

(6) The applicant has obtained or attempted to obtain a 558  
license or renewal of such license pursuant to this chapter by 559  
means of fraud, deception, or misrepresentation. 560

(7) The applicant has obtained or attempted to obtain an 561  
order, ruling, or authorization from the division by means of 562  
fraud or misrepresentation. 563

(D) Upon approval of an application made under this 564  
section, the division shall issue a license to the applicant. 565

(E) Any license issued under this section is valid for one 566  
year and may be renewed. 567

**Sec. 4787.04.** At the time of making the initial or renewal 568  
application for a traffic camera dealer license under section 569  
4787.03 of the Revised Code, the applicant shall pay a licensing 570  
fee of one hundred thousand dollars to the division of 571  
industrial compliance within the department of commerce. All 572  
proceeds of the fee shall be deposited in the traffic camera 573  
dealer license fund, which is hereby created. The division shall 574  
use money in the fund for purposes of administering this 575

chapter. 576

Sec. 4787.05. (A) A traffic camera dealer licensee shall 577  
ensure that installation, repair, service, and maintenance of a 578  
traffic law photo-monitoring device is performed in accordance 579  
with state and local laws and with any generally accepted 580  
standards referenced in such laws or related rules. A licensee 581  
shall annually provide to the division of industrial compliance 582  
within the department of commerce and to the department of 583  
public safety a certificate of proper operation that attests to 584  
the accuracy of its devices in recording traffic law violations. 585

When any material alteration is made to a traffic law 586  
photo-monitoring device, the licensee involved shall ensure that 587  
the device adheres to any appropriate standards for the 588  
alteration. 589

(B) (1) At least once each month, the department of public 590  
safety shall test the calibration of each traffic law photo- 591  
monitoring device located in this state. 592

(2) The traffic camera dealer licensee that installs, 593  
repairs, services, or maintains that traffic law photo- 594  
monitoring device shall pay the department of public safety a 595  
five-thousand-dollar fee for each calibration test conducted by 596  
the department. 597

(3) The fees collected under division (B) (2) of this 598  
section shall be deposited into the public safety - highway 599  
purposes fund established in section 4501.06 of the Revised 600  
Code. Such fees shall be used to pay the costs of calibrating 601  
the devices and the costs incurred by the state highway patrol 602  
for the expense of state enforcement of traffic laws. 603

Sec. 4787.06. A licensed traffic camera dealer shall send 604

a notice by regular mail for each ticket mailed to a registered 605  
owner under section 4511.096 of the Revised Code for an alleged 606  
traffic law violation captured by that dealer's traffic law 607  
photo-monitoring device. The notice shall inform the registered 608  
owner of the appeals process available to the owner, based on 609  
the elections specified under section 4511.098 of the Revised 610  
Code. The notice shall be mailed within forty-eight hours of the 611  
local authority mailing the ticket to the registered owner. 612

Sec. 4787.99. Whoever knowingly violates section 4787.02, 613  
division (A) or (B) (2) of section 4787.05, or section 4787.06 of 614  
the Revised Code is guilty of a misdemeanor of the first degree 615  
and shall be fined one thousand dollars. Each day of violation 616  
constitutes a separate offense. 617

**Sec. 5703.052.** (A) There is hereby created in the state 618  
treasury the tax refund fund, from which refunds shall be paid 619  
for amounts illegally or erroneously assessed or collected, or 620  
for any other reason overpaid, with respect to taxes levied by 621  
Chapter 4301., 4305., 5726., 5728., 5729., 5731., 5733., 5735., 622  
5736., 5739., 5741., 5743., 5747., 5748., 5749., 5751., ~~or~~ 623  
5753., or 5755. and sections 3737.71, 3905.35, 3905.36, 4303.33, 624  
5707.03, 5725.18, 5727.28, 5727.38, 5727.81, and 5727.811 of the 625  
Revised Code. Refunds for fees levied under sections 3734.90 to 626  
3734.9014 of the Revised Code, wireless 9-1-1 charges imposed 627  
under section 128.40 of the Revised Code, next generation 9-1-1 628  
access fees imposed under sections 128.41 and 128.42 of the 629  
Revised Code, or any penalties assessed with respect to such 630  
fees or charges, that are illegally or erroneously assessed or 631  
collected, or for any other reason overpaid, also shall be paid 632  
from the fund. Refunds for amounts illegally or erroneously 633  
assessed or collected by the tax commissioner, or for any other 634  
reason overpaid, that are due under section 1509.50 of the 635

Revised Code shall be paid from the fund. Refunds for amounts 636  
illegally or erroneously assessed or collected by the 637  
commissioner, or for any other reason overpaid to the 638  
commissioner, under sections 718.80 to 718.95 of the Revised 639  
Code shall be paid from the fund. However, refunds for amounts 640  
illegally or erroneously assessed or collected by the 641  
commissioner, or for any other reason overpaid to the 642  
commissioner, with respect to taxes levied under section 643  
5739.101 of the Revised Code shall not be paid from the tax 644  
refund fund, but shall be paid as provided in section 5739.104 645  
of the Revised Code. 646

(B) (1) Upon certification by the tax commissioner to the 647  
treasurer of state of a tax refund, a wireless 9-1-1 charge 648  
refund, a next generation 9-1-1 access fee refund, or another 649  
amount refunded, or by the superintendent of insurance of a 650  
domestic or foreign insurance tax refund, the treasurer of state 651  
shall place the amount certified to the credit of the fund. The 652  
certified amount transferred shall be derived from the receipts 653  
of the same tax, fee, wireless 9-1-1 charge, next generation 9- 654  
1-1 access fee, or other amount from which the refund arose. 655

(2) When a refund is for a tax, fee, wireless 9-1-1 656  
charge, next generation 9-1-1 access fee, or other amount that 657  
is not levied by the state or that was illegally or erroneously 658  
distributed to a taxing jurisdiction, the tax commissioner shall 659  
recover the amount of that refund from the next distribution of 660  
that tax, fee, wireless 9-1-1 charge, next generation 9-1-1 661  
access fee, or other amount that otherwise would be made to the 662  
taxing jurisdiction. If the amount to be recovered would exceed 663  
twenty-five per cent of the next distribution of that tax, fee, 664  
wireless 9-1-1 charge, next generation 9-1-1 access fee, or 665  
other amount, the commissioner may spread the recovery over more 666

than one future distribution, taking into account the amount to 667  
be recovered and the amount of the anticipated future 668  
distributions. In no event may the commissioner spread the 669  
recovery over a period to exceed thirty-six months. 670

**Sec. 5703.053.** As used in this section, "postal service" 671  
means the United States postal service. 672

An application to the tax commissioner for a tax refund 673  
under section 4307.05, 4307.07, 718.91, 5726.30, 5727.28, 674  
5727.91, 5728.061, 5735.122, 5735.13, 5735.14, 5735.141, 675  
5735.142, 5736.08, 5739.07, 5741.10, 5743.05, 5743.53, 5745.11, 676  
5749.08, ~~or~~ 5751.08, or 5755.07 of the Revised Code or division 677  
(B) of section 5703.05 of the Revised Code, or a fee refunded 678  
under section 3734.905 of the Revised Code, that is received 679  
after the last day for filing under such section shall be 680  
considered to have been filed in a timely manner if: 681

(A) The application is delivered by the postal service and 682  
the earliest postal service postmark on the cover in which the 683  
application is enclosed is not later than the last day for 684  
filing the application; 685

(B) The application is delivered by the postal service, 686  
the only postmark on the cover in which the application is 687  
enclosed was affixed by a private postal meter, the date of that 688  
postmark is not later than the last day for filing the 689  
application, and the application is received within seven days 690  
of such last day; or 691

(C) The application is delivered by the postal service, no 692  
postmark date was affixed to the cover in which the application 693  
is enclosed or the date of the postmark so affixed is not 694  
legible, and the application is received within seven days of 695

the last day for making the application. 696

**Sec. 5703.19.** (A) To carry out the purposes of the laws 697  
that the tax commissioner is required to administer, the 698  
commissioner or any person employed by the commissioner for that 699  
purpose, upon demand, may inspect books, accounts, records, and 700  
memoranda of any person or public utility subject to those laws, 701  
and may examine under oath any officer, agent, or employee of 702  
that person or public utility. Any person other than the 703  
commissioner who makes a demand pursuant to this section shall 704  
produce the person's authority to make the inspection. 705

(B) If a person or public utility receives at least ten 706  
days' written notice of a demand made under division (A) of this 707  
section and refuses to comply with that demand, a penalty of 708  
five hundred dollars shall be imposed upon the person or public 709  
utility for each day the person or public utility refuses to 710  
comply with the demand. Penalties imposed under this division 711  
may be assessed and collected in the same manner as assessments 712  
made under Chapter 3769., 4305., 5727., 5728., 5733., 5735., 713  
5736., 5739., 5743., 5745., 5747., 5749., 5751., ~~or 5753.~~, or 714  
5755., or under sections 718.90~~7~~, or 3734.90 to 3734.9014~~7~~ of the 715  
Revised Code. 716

**Sec. 5703.263.** (A) (1) "Tax return preparer" means any 717  
person other than an accountant or an attorney that operates a 718  
business that prepares, or directly or indirectly employs 719  
another person to prepare, for a taxpayer a tax return or 720  
application for refund in exchange for compensation or 721  
remuneration from the taxpayer or the taxpayer's related member. 722  
The preparation of a substantial portion of a tax return or 723  
application for refund shall be considered to be the same as the 724  
preparation of the return or application for refund. "Tax return 725

preparer" does not include an individual who performs only one	726
or more of the following activities:	727
(a) Furnishes typing, reproducing, or other mechanical	728
assistance;	729
(b) Prepares an application for refund or a return on	730
behalf of an employer by whom the individual is regularly and	731
continuously employed, or on behalf of an officer or employee of	732
that employer;	733
(c) Prepares as a fiduciary an application for refund or a	734
return;	735
(d) Prepares an application for refund or a return for a	736
taxpayer in response to a notice of deficiency issued to the	737
taxpayer or the taxpayer's related member, or in response to a	738
waiver of restriction after the commencement of an audit of the	739
taxpayer or the taxpayer's related member.	740
(2) "Related member" has the same meaning as in section	741
5733.042 of the Revised Code.	742
(3) "Accountant" means any of the following:	743
(a) An individual who holds both a CPA certificate and an	744
Ohio permit or Ohio registration issued by the accountancy board	745
under section 4701.10 of the Revised Code;	746
(b) An individual who holds a foreign certificate;	747
(c) An individual who is employed by a public accounting	748
firm with respect to any return prepared under the supervision	749
of an individual described in division (A)(3)(a) or (b) of this	750
section, regardless of whether the public accounting firm is	751
required to register with the accountancy board under section	752
4701.04 of the Revised Code.	753

(4) "CPA certificate" and "foreign certificate" have the same meanings as in section 4701.01 of the Revised Code. 754  
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(5) "Attorney" means an individual who has been admitted to the bar by order of the supreme court in compliance with its prescribed and published rules, is permitted to practice as an attorney and counselor at law in this state under Chapter 4705. of the Revised Code, and is not currently suspended or removed from such practice under that chapter. 756  
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(6) A tax return preparer engages in "prohibited conduct" if the preparer does any of the following: 762  
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(a) Prepares any return or application for refund that includes an understatement of a taxpayer's tax liability due to an unreasonable position or due to willful or reckless conduct. For the purposes of this division, "unreasonable position" and "willful or reckless conduct" have the meanings as used in section 6694 of the Internal Revenue Code. 764  
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(b) When required under any provision of Title LVII of the Revised Code, the preparer fails to do any of the following: 770  
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(i) Provide copies of a return or application for refund; 772

(ii) Provide the preparer's signature or federal preparer tax identification number on a return or application for refund; 773  
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(iii) Retain copies of the preparer's records; 775

(iv) Provide any information or documents requested by the tax commissioner; 776  
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(v) Act diligently in determining a taxpayer's eligibility for tax credits, deductions, or exemptions. 778  
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(c) Negotiates a check or other negotiable instrument 780

issued to a taxpayer by the department of taxation without the permission of the taxpayer; 781  
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(d) Engages in any conduct subject to criminal penalties under Title LVII of the Revised Code; 783  
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(e) Misrepresents the preparer's eligibility to file returns or applications for refund on behalf of taxpayers, or otherwise misrepresents the preparer's experience or education; 785  
786  
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(f) Guarantees the payment of any tax refund or the allowance of any tax credit, deduction, or exemption; 788  
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(g) Engages in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of any provision of Title LVII of the Revised Code. 790  
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(7) "State" means a state of the United States, the District of Columbia, the commonwealth of Puerto Rico, or any territory or possession of the United States. 793  
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(B) When a tax return preparer engages in prohibited conduct, the commissioner, may do either or both of the following: 796  
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(1) If the commissioner has previously warned the tax return preparer in writing of the consequences of continuing to engage in prohibited conduct, impose a penalty not exceeding one hundred dollars per instance of prohibited conduct; 799  
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(2) Regardless of whether the commissioner has previously warned the tax return preparer, request that the attorney general apply to a court of competent jurisdiction for an injunction to restrain the preparer from further engaging in the prohibited conduct. The court may take either of the following actions: 803  
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(a) If the court finds that injunctive relief is 809  
appropriate to prevent the recurrence of the prohibited conduct, 810  
the court shall issue an injunction against the preparer 811  
enjoining the preparer from engaging in such conduct. 812

(b) If the court finds that the preparer has continually 813  
or repeatedly engaged in prohibited conduct, and that enjoining 814  
the preparer solely from engaging in such conduct would not be 815  
sufficient to prevent the preparer's interference with the 816  
proper administration of any provision of Title LVII of the 817  
Revised Code, the court may issue an injunction against the 818  
preparer enjoining the preparer from acting as a tax return 819  
preparer in this state. 820

If a tax return preparer has been enjoined from preparing 821  
tax returns or applications for refunds by a federal court or by 822  
another state court in the five years preceding the date on 823  
which an injunction is requested under this section, that prior 824  
injunction shall be sufficient to establish a prima facie case 825  
for the issuance of an injunction under division (B) (2) of this 826  
section. 827

(C) The commissioner may require a tax return preparer to 828  
include the preparer's name and federal preparer tax 829  
identification number when filing any return or application for 830  
refund. If a tax return preparer fails to include this 831  
information when required to do so by the commissioner, or if 832  
the information provided is false, inaccurate, or incomplete, 833  
the commissioner may impose a penalty of fifty dollars for each 834  
such failure, provided that the maximum penalty imposed on a 835  
preparer under this division in a calendar year shall not exceed 836  
twenty-five thousand dollars. 837

(D) The penalties imposed under divisions (B) (1) and (C) 838

of this section may be assessed and collected in the same manner 839  
as assessments made under Chapter 3769., 4305., 5727., 5728., 840  
5733., 5735., 5736., 5739., 5743., 5745., 5747., 5749., 5751., 841  
~~or~~ 5753., or 5755. section 718.90, or sections 3734.90 to 842  
3734.9014 of the Revised Code. The commissioner may abate all or 843  
a portion of any penalty imposed under this section upon the 844  
showing of good cause by the tax return preparer. 845

**Sec. 5703.50.** As used in sections 5703.50 to 5703.53 of 846  
the Revised Code: 847

(A) "Tax" includes only those taxes imposed on tangible 848  
personal property listed in accordance with Chapter 5711. of the 849  
Revised Code, taxes imposed under Chapters 5733., 5736., 5739., 850  
5741., 5747., ~~and~~ 5751., and 5755. of the Revised Code, and the 851  
tax administered under sections 718.80 to 718.95 of the Revised 852  
Code. 853

(B) "Taxpayer" means a person subject to or potentially 854  
subject to a tax including an employer required to deduct and 855  
withhold any amount under section 5747.06 of the Revised Code. 856

(C) "Audit" means the examination of a taxpayer or the 857  
inspection of the books, records, memoranda, or accounts of a 858  
taxpayer for the purpose of determining liability for a tax. 859

(D) "Assessment" means a notice of underpayment or 860  
nonpayment of a tax issued pursuant to section 718.90, 5711.26, 861  
5711.32, 5733.11, 5736.09, 5739.13, 5741.11, 5741.13, 5747.13, 862  
~~or~~ 5751.09, or 5755.08 of the Revised Code. 863

(E) "County auditor" means the auditor of the county in 864  
which the tangible personal property subject to a tax is 865  
located. 866

**Sec. 5703.70.** (A) On the filing of an application for 867

refund under section 718.91, 3734.905, 4307.05, 4307.07, 868  
5726.30, 5727.28, 5727.91, 5728.061, 5733.12, 5735.122, 5735.13, 869  
5735.14, 5735.141, 5735.142, 5735.18, 5736.08, 5739.07, 870  
5739.071, 5739.104, 5741.10, 5743.05, 5743.53, 5747.11, 5749.08, 871  
5751.08, ~~or~~ 5753.06, or 5755.07 of the Revised Code, or an 872  
application for compensation under section 5739.061 of the 873  
Revised Code, if the tax commissioner determines that the amount 874  
of the refund or compensation to which the applicant is entitled 875  
is less than the amount claimed in the application, the 876  
commissioner shall give the applicant written notice by ordinary 877  
mail of the amount. The notice shall be sent to the address 878  
shown on the application unless the applicant notifies the 879  
commissioner of a different address. The applicant shall have 880  
sixty days from the date the commissioner mails the notice to 881  
provide additional information to the commissioner or request a 882  
hearing, or both. 883

(B) If the applicant neither requests a hearing nor 884  
provides additional information to the tax commissioner within 885  
the time prescribed by division (A) of this section, the 886  
commissioner shall take no further action, and the refund or 887  
compensation amount denied becomes final. 888

(C) (1) If the applicant requests a hearing within the time 889  
prescribed by division (A) of this section, the tax commissioner 890  
shall assign a time and place for the hearing and notify the 891  
applicant of such time and place, but the commissioner may 892  
continue the hearing from time to time, as necessary. After the 893  
hearing, the commissioner may make such adjustments to the 894  
refund or compensation as the commissioner finds proper, and 895  
shall issue a final determination thereon. 896

(2) If the applicant does not request a hearing, but 897

provides additional information, within the time prescribed by 898  
division (A) of this section, the commissioner shall review the 899  
information, make such adjustments to the refund or compensation 900  
as the commissioner finds proper, and issue a final 901  
determination thereon. The commissioner may review such 902  
information and make such adjustments as many times as the 903  
commissioner finds proper before the issuance of a final 904  
determination. 905

(3) If the applicant requests a hearing and provides 906  
additional information within the time prescribed by division 907  
(A) of this section, the commissioner may review the information 908  
and make such adjustments to the refund or compensation as the 909  
commissioner finds proper. The commissioner may review such 910  
information and make such adjustments as many times as the 911  
commissioner finds proper before the issuance of a final 912  
determination. 913

The commissioner shall assign a time and place for the 914  
hearing and notify the applicant of such time and place, but the 915  
commissioner may continue the hearing from time to time, as 916  
necessary. After the hearing, the commissioner may make any 917  
additional adjustments to the refund or compensation as the 918  
commissioner finds proper and shall issue a final determination 919  
thereon. 920

(4) The commissioner shall serve a copy of the final 921  
determination made under division (C) (1), (2), or (3) of this 922  
section on the applicant in the manner provided in section 923  
5703.37 of the Revised Code, and the decision is final, subject 924  
to appeal under section 5717.02 of the Revised Code. 925

(D) The tax commissioner shall certify to the director of 926  
budget and management and treasurer of state for payment from 927

the tax refund fund created by section 5703.052 of the Revised Code, the amount of the refund to be refunded under division (B) or (C) of this section. The commissioner also shall certify to the director and treasurer of state for payment from the general revenue fund the amount of compensation to be paid under division (B) or (C) of this section.

**Sec. 5703.77.** (A) As used in this section:

(1) "Taxpayer" means a person subject to or previously subject to a tax or fee, a person that remits a tax or fee, or a person required to or previously required to withhold or collect and remit a tax or fee on behalf of another person.

(2) "Tax or fee" means a tax or fee administered by the tax commissioner.

(3) "Credit account balance" means the amount that a taxpayer remits to the state in excess of the amount required to be remitted, after accounting for factors applicable to the taxpayer such as accelerated payments, estimated payments, tax credits, and tax credit balances that may be carried forward.

(4) "Tax debt" means an unpaid tax or fee or any unpaid penalty, interest, or additional charge on such a tax or fee due the state.

(B) As soon as practicable, but not later than sixty days before the expiration of the period of time during which a taxpayer may file a refund application for a tax or fee, the tax commissioner shall review the taxpayer's accounts for the tax or fee and notify the taxpayer of any credit account balance for which the commissioner is required to issue a refund if the taxpayer were to file a refund application for that balance, regardless of whether the taxpayer files a refund application or

amended return with respect to that tax or fee. The notice shall 957  
be made using contact information for the taxpayer on file with 958  
the commissioner. 959

(C) Notwithstanding sections 128.47, 718.91, 3734.905, 960  
4307.05, 5726.30, 5727.28, 5727.42, 5727.91, 5728.061, 5735.122, 961  
5736.08, 5739.07, 5739.104, 5741.10, 5743.05, 5743.53, 5747.11, 962  
5749.08, 5751.08, 5753.06, 5755.07, and any other section of the 963  
Revised Code governing refunds, the commissioner may apply the 964  
amount of any credit account balance for which the commissioner 965  
is required to issue a refund if the taxpayer were to file a 966  
refund application for that balance as a credit against the 967  
taxpayer's liability for the tax or fee in the taxpayer's next 968  
reporting period for that tax or fee or issue a refund of that 969  
credit account balance to the taxpayer, subject to division (D) 970  
of this section. 971

(D) Before issuing a refund to a taxpayer under division 972  
(C) of this section, the tax commissioner shall withhold from 973  
that refund the amount of any of the taxpayer's tax debt 974  
certified to the attorney general under section 131.02 of the 975  
Revised Code and the amount of the taxpayer's liability, if any, 976  
for a tax debt. The commissioner shall apply any amount withheld 977  
first in satisfaction of the amount of the taxpayer's certified 978  
tax debt and then in satisfaction of the taxpayer's liability. 979  
If the credit account balance originates from the tax 980  
administered under sections 718.80 to 718.95 of the Revised 981  
Code, it may be applied only against the taxpayer's certified 982  
tax debt or tax liability due under those sections. 983

(E) The tax commissioner may adopt rules to administer 984  
this section. 985

**Sec. 5755.01.** As used in this chapter: 986

(A) "Gross receipts" means the total amount received by a traffic camera dealer, without deduction for the cost of goods sold, taxes paid, or other expenses incurred, from the sale or other disposition of traffic law photo-monitoring devices, provided such sales are situated to this state under section 5751.033 of the Revised Code. 987  
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(B) "Traffic camera dealer" and "traffic law photo-monitoring device" have the same meanings as in section 4511.092 of the Revised Code. 993  
994  
995

(C) "Calendar quarter" means a three-month period ending on the thirty-first day of March, the thirtieth day of June, the thirtieth day of September, or the thirty-first day of December. 996  
997  
998

(D) "Tax period" means the calendar quarter on the basis of which a taxpayer is required to pay the tax imposed under this chapter. 999  
1000  
1001

(E) "Agent" and "received" have the same meanings as in section 5751.01 of the Revised Code. 1002  
1003

(F) "Sale" includes exchange, barter, gift, offer for sale, and distribution, and includes transactions in interstate or foreign commerce. 1004  
1005  
1006

(G) "Taxpayer" means any person liable for the tax imposed by this chapter. 1007  
1008

(H) "Public safety officer" has the same meaning as in section 323.151 of the Revised Code. 1009  
1010

**Sec. 5755.02.** (A) For the purpose of funding post-traumatic stress disorder treatment services for public safety officers, a tax is hereby levied 1011  
1012  
1013

on the gross receipts of a traffic camera dealer at the 1014

rate of eight per cent of the gross receipts received by the 1015  
dealer for the tax period. 1016

(B) The tax imposed by this section is in addition to any 1017  
other taxes or fees imposed under the Revised Code. 1018

**Sec. 5755.03.** (A) Not later than thirty days after first 1019  
receiving gross receipts, a traffic camera dealer shall register 1020  
with the tax commissioner by submitting all of the following: 1021

(1) A copy of the license issued to the traffic camera 1022  
dealer under Chapter 4787. of the Revised Code; 1023

(2) The dealer's federal employer identification number or 1024  
social security number or equivalent, as applicable; 1025

(3) All other information that the commissioner requires 1026  
to administer and enforce this chapter. 1027

(B) If a traffic camera dealer that is required to 1028  
register with the commissioner does not do so within the time 1029  
prescribed by division (A) of this section, an additional fee is 1030  
imposed in the amount of one hundred dollars per month or part 1031  
thereof that the fee is outstanding, not to exceed one thousand 1032  
dollars. The commissioner may abate the additional fee for good 1033  
cause. The fee may be assessed in the same manner as the tax 1034  
imposed under this chapter. 1035

(C) Proceeds from the fees imposed under division (B) of 1036  
this section shall be credited to the traffic camera receipts 1037  
fund created in section 5755.13 of the Revised Code. 1038

(D) A traffic camera dealer that is registered with the 1039  
commissioner under division (A) of this section shall notify the 1040  
commissioner if a license issued to the dealer under Chapter 1041  
4787. of the Revised Code 1042

expires or is revoked 1043

. 1044

**Sec. 5755.04.** Not later than the tenth day of the second 1045  
month after the end of each calendar quarter, every taxpayer 1046  
shall file with the tax commissioner a return for the preceding 1047  
calendar quarter showing any information the commissioner finds 1048  
necessary for the proper administration of this chapter, 1049  
together with remittance of the tax due. 1050

**Sec. 5755.05.** (A) Any taxpayer that fails to file a return 1051  
or pay the full amount of the tax due within the period 1052  
prescribed under section 5755.04 of the Revised Code shall pay a 1053  
penalty in an amount not exceeding the greater of fifty dollars 1054  
or ten per cent of the tax required to be paid for the tax 1055  
period. 1056

(B) (1) If any additional tax is found to be due, the tax 1057  
commissioner may impose an additional penalty of up to fifteen 1058  
per cent of the additional tax found to be due. 1059

(2) Any delinquent payments made after a taxpayer is 1060  
notified of an audit or a tax discrepancy by the commissioner 1061  
are subject to the penalty imposed by division (B) (1) of this 1062  
section. If an assessment is issued under section 5755.08 of the 1063  
Revised Code in connection with such delinquent payments, the 1064  
payments shall be credited to the assessment. 1065

(C) If the commissioner notifies a taxpayer required to 1066  
register under section 5755.03 of the Revised Code of such 1067  
requirement and of the requirement to remit the tax due under 1068  
this chapter, and the taxpayer fails to so register and remit 1069  
the tax within sixty days after the notice, the commissioner may 1070  
impose an additional penalty of up to thirty-five per cent of 1071

the tax due. The penalty imposed under this division is in 1072  
addition to any other penalties imposed under this section. 1073

(D) The commissioner may collect any penalty or interest 1074  
imposed by this section in the same manner as the tax imposed 1075  
under this chapter. Penalties and interest so collected shall be 1076  
considered as revenue arising from the tax imposed under this 1077  
chapter. 1078

(E) The commissioner may abate all or a portion of any 1079  
penalties imposed under this section and may adopt rules 1080  
governing such abatements. 1081

(F) If any tax due is not timely paid within the period 1082  
prescribed under section 5755.04 of the Revised Code, the 1083  
taxpayer shall pay interest, calculated at the rate per annum 1084  
prescribed by section 5703.47 of the Revised Code, from the date 1085  
the tax payment was due to the date of payment or to the date an 1086  
assessment was issued, whichever occurs first. 1087

(G) The commissioner may impose a penalty of up to ten per 1088  
cent for any additional tax that is due from a taxpayer that 1089  
reports incorrect information. 1090

**Sec. 5755.06.** (A) Any taxpayer required to file returns 1091  
under section 5755.04 of the Revised Code shall remit each tax 1092  
payment, and, if required by the tax commissioner, file the tax 1093  
return or the annual report, electronically. The commissioner 1094  
may require taxpayers to use the Ohio business gateway as 1095  
defined in section 718.01 of the Revised Code to file returns 1096  
and remit the taxes, or may provide another means for taxpayers 1097  
to file and remit the taxes electronically. 1098

(B) A taxpayer required to remit taxes or file returns 1099  
electronically under division (A) of this section may apply to 1100

the commissioner, on a form prescribed by the commissioner, to 1101  
be excused from that requirement. The commissioner may excuse a 1102  
taxpayer from the requirements of this section for good cause. 1103

(C)(1) If a taxpayer required to remit tax or file a 1104  
return electronically under division (A) of this section fails 1105  
to do so, the commissioner may impose a penalty not to exceed 1106  
the following: 1107

(a) For either of the first two tax periods the taxpayer 1108  
so fails, the greater of twenty-five dollars or five per cent of 1109  
the amount of the payment that was required to be remitted; 1110

(b) For the third and any subsequent tax periods the 1111  
taxpayer so fails, the greater of fifty dollars or ten per cent 1112  
of the amount of the payment that was required to be remitted. 1113

(2) The penalty imposed under division (C)(1) of this 1114  
section is in addition to any other penalty imposed under this 1115  
chapter and shall be considered as revenue arising from the tax 1116  
imposed under this chapter. A penalty may be collected by 1117  
assessment in the manner prescribed by section 5755.08 of the 1118  
Revised Code. The commissioner may abate all or a portion of 1119  
such a penalty. 1120

(D) The commissioner may adopt rules necessary to 1121  
administer this section. 1122

**Sec. 5755.07.** (A) An application for refund to the 1123  
taxpayer of the amount of tax imposed under this chapter that is 1124  
overpaid, paid illegally or erroneously, or paid on any illegal 1125  
or erroneous assessment shall be filed by the taxpayer with the 1126  
tax commissioner, on a form prescribed by the commissioner, 1127  
within four years after the date of the illegal or erroneous 1128  
payment of the taxes, or within any additional period allowed 1129

under division (F) of section 5755.08 of the Revised Code. The 1130  
applicant shall provide the amount of the requested refund along 1131  
with the claimed reasons for, and documentation to support, the 1132  
issuance of a refund. 1133

(B) On the filing of the refund application, the 1134  
commissioner shall determine the amount of refund to which the 1135  
applicant is entitled. If the amount is not less than that 1136  
claimed, the commissioner shall certify the amount to the 1137  
director of budget and management and treasurer of state for 1138  
payment from the tax refund fund created under section 5703.052 1139  
of the Revised Code. If the amount is less than that claimed, 1140  
the commissioner shall proceed in accordance with section 1141  
5703.70 of the Revised Code. 1142

(C) Interest on a refund applied for under this section, 1143  
computed at the rate provided for in section 5703.47 of the 1144  
Revised Code, shall be allowed from the later of the date the 1145  
tax was paid or when the tax payment was due. 1146

(D) Except as provided in section 5755.071 of the Revised 1147  
Code, the commissioner may, with the consent of the taxpayer, 1148  
provide for the crediting, against tax due for any tax period, 1149  
of the amount of any refund due to the taxpayer under this 1150  
section for a preceding tax period. 1151

**Sec. 5755.071.** As used in this section, "debt to this 1152  
state" means unpaid taxes due the state, unpaid workers' 1153  
compensation premiums due under section 4123.35 of the Revised 1154  
Code, unpaid unemployment compensation contributions due under 1155  
section 4141.25 of the Revised Code, unpaid unemployment 1156  
compensation payment in lieu of contribution under section 1157  
4141.241 of the Revised Code, unpaid fees payable to the state 1158  
or to the clerk of courts pursuant to section 4505.06 of the 1159

Revised Code, incorrect payments for medicaid services under the 1160  
medicaid program, or any unpaid charge, penalty, or interest 1161  
arising from any of the foregoing. 1162

If a taxpayer entitled to a refund under section 5755.07 1163  
of the Revised Code owes any debt to this state, the amount 1164  
refundable may be applied in satisfaction of the debt. If the 1165  
amount refundable is less than the amount of the debt, it may be 1166  
applied in partial satisfaction of the debt. If the amount 1167  
refundable is greater than the amount of the debt, the amount 1168  
remaining after satisfaction of the debt shall be refunded. This 1169  
section applies only to debts that have become final. For the 1170  
purposes of this section, a debt becomes final when, under the 1171  
applicable law, any time provided for petition for reassessment, 1172  
request for reconsideration, or other appeal of the legality or 1173  
validity of the amount giving rise to the debt expires without 1174  
an appeal having been filed in the manner provided by law. 1175

**Sec. 5755.08.** (A) The tax commissioner may make an 1176  
assessment, based on any information in the commissioner's 1177  
possession, against any person that fails to file a return or 1178  
pay tax as required under section 5755.04 of the Revised Code. 1179  
The commissioner shall give the person assessed written notice 1180  
of the assessment as provided in section 5703.37 of the Revised 1181  
Code. With the notice, the commissioner shall provide 1182  
instructions on the manner in which to petition for reassessment 1183  
and request a hearing with respect to the petition. 1184

(B) Unless the person assessed, within sixty days after 1185  
service of the notice of assessment, files with the 1186  
commissioner, either personally or by certified mail, a written 1187  
petition signed by the person or the person's authorized agent 1188  
having knowledge of the facts, the assessment becomes final, and 1189

the amount of the assessment is due and payable from the person 1190  
assessed to the treasurer of state. The petition shall indicate 1191  
the objections of the person assessed, but additional objections 1192  
may be raised in writing if received by the commissioner before 1193  
the date shown on the final determination. 1194

If a petition for reassessment has been properly filed, 1195  
the commissioner shall proceed under section 5703.60 of the 1196  
Revised Code. 1197

(C) (1) After an assessment becomes final, if any portion 1198  
of the assessment, including accrued interest, remains unpaid, a 1199  
certified copy of the commissioner's entry making the assessment 1200  
final may be filed in the office of the clerk of the court of 1201  
common pleas in the county in which the person resides or has 1202  
its principal place of business in this state, or in the office 1203  
of the clerk of the court of common pleas of Franklin county. 1204

(2) Immediately upon the filing of the entry, the clerk 1205  
shall enter judgment for the state against the person assessed 1206  
in the amount shown on the entry. The judgment may be filed by 1207  
the clerk in a loose-leaf book entitled "special judgments for 1208  
the traffic camera receipts tax" and shall have the same effect 1209  
as other judgments. Execution shall issue upon the judgment at 1210  
the request of the commissioner, and all laws applicable to 1211  
sales on execution shall apply to sales made under the judgment. 1212

(3) If the assessment is not paid in its entirety within 1213  
sixty days after the day the assessment was issued, the portion 1214  
of the assessment consisting of tax due shall bear interest at 1215  
the rate per annum prescribed by section 5703.47 of the Revised 1216  
Code from the day the commissioner issues the assessment until 1217  
it is paid or until it is certified to the attorney general for 1218  
collection under section 131.02 of the Revised Code, whichever 1219

comes first. If the unpaid portion of the assessment is 1220  
certified to the attorney general for collection, the entire 1221  
unpaid portion of the assessment shall bear interest at the rate 1222  
per annum prescribed by section 5703.47 of the Revised Code from 1223  
the date of certification until the date it is paid in its 1224  
entirety. Interest shall be paid in the same manner as the tax 1225  
imposed by this chapter and may be collected by the issuance of 1226  
an assessment under this section. 1227

(D) If the commissioner believes that collection of the 1228  
tax imposed by this chapter will be jeopardized unless 1229  
proceedings to collect or secure collection of the tax is 1230  
instituted without delay, the commissioner may issue a jeopardy 1231  
assessment against the person liable for the tax. Immediately 1232  
upon the issuance of the jeopardy assessment, the commissioner 1233  
shall file an entry with the clerk of the court of common pleas 1234  
in the manner prescribed by division (C) of this section. Notice 1235  
of the jeopardy assessment shall be served on the person 1236  
assessed or the person's authorized agent in the manner provided 1237  
in section 5703.37 of the Revised Code within five days of the 1238  
filing of the entry with the clerk. The total amount assessed is 1239  
immediately due and payable unless the person assessed files a 1240  
petition for reassessment in accordance with division (B) of 1241  
this section and provides security in a form satisfactory to the 1242  
commissioner and in an amount sufficient to satisfy the unpaid 1243  
balance of the assessment. Full or partial payment of the 1244  
assessment does not prejudice the commissioner's consideration 1245  
of the petition for reassessment. 1246

(E) The commissioner shall immediately forward to the 1247  
treasurer of state all amounts the commissioner receives under 1248  
this section, and such amounts shall be considered as revenue 1249  
arising from the tax imposed under this chapter. 1250

(F) Except as otherwise provided in this division, no 1251  
assessment shall be made or issued against a taxpayer for the 1252  
tax imposed under this chapter more than four years after the 1253  
due date for the filing of the return for the tax period for 1254  
which the tax was reported, or more than four years after the 1255  
return for the tax period was filed, whichever is later. The 1256  
time limit may be extended if both the taxpayer and the 1257  
commissioner consent in writing to the extension or enter into 1258  
an agreement waiving or extending the time limit. Any such 1259  
extension shall extend the four-year time limit in division (A) 1260  
of section 5755.07 of the Revised Code for the same period of 1261  
time. Nothing in this division bars an assessment against a 1262  
taxpayer that fails to file a return required under section 1263  
5755.04 of the Revised Code or that files a fraudulent return. 1264

(G) If the commissioner possesses information that 1265  
indicates that the amount of tax a taxpayer is required to pay 1266  
under division (A) of section 5755.02 of the Revised Code 1267  
exceeds the amount the taxpayer paid, the commissioner may audit 1268  
a sample of the taxpayer's gross receipts over a representative 1269  
period of time to ascertain the amount of tax due, and may issue 1270  
an assessment based on the audit. The commissioner shall make a 1271  
good faith effort to reach agreement with the taxpayer in 1272  
selecting a representative sample. The commissioner may apply a 1273  
sampling method only if the commissioner has prescribed the 1274  
method by rule. 1275

(H) If the whereabouts of a person subject to this chapter 1276  
is not known to the tax commissioner, the commissioner shall 1277  
follow the procedures under section 5703.37 of the Revised Code. 1278

**Sec. 5755.09.** If any person liable for the tax imposed 1279  
under this chapter sells the trade or business, disposes in any 1280

manner other than in the regular course of business at least 1281  
seventy-five per cent of assets of the trade or business, or 1282  
quits the trade or business, any tax owed by such person shall 1283  
become due and payable immediately, and the person shall pay the 1284  
tax due under this chapter, including any applicable penalties 1285  
and interest, within forty-five days after the date of selling 1286  
or quitting the trade or business. The person's successor shall 1287  
withhold a sufficient amount of the purchase money to cover the 1288  
amount due and unpaid until the former owner produces a receipt 1289  
from the tax commissioner showing that the amounts are paid or a 1290  
certificate indicating that no tax is due. If a purchaser fails 1291  
to withhold purchase money, that person is personally liable, up 1292  
to the purchase money amount, for such amounts that are unpaid 1293  
during the operation of the business by the former owner. 1294

The commissioner may adopt rules regarding the issuance of 1295  
certificates under this section, including the waiver of the 1296  
need for a certificate if certain criteria are met. 1297

**Sec. 5755.10.** If any person subject to this chapter fails 1298  
to report or pay the tax as required under section 5755.04 of 1299  
the Revised Code, or fails to pay any penalty imposed under this 1300  
chapter within ninety days after the time prescribed for payment 1301  
of the penalty, the attorney general, on the request of the tax 1302  
commissioner, shall commence an action in quo warranto in the 1303  
court of appeals of the county in which the person resides or 1304  
has its principal place of business to forfeit and annul the 1305  
person's licenses issued under Chapter 4787. of the Revised 1306  
Code. If the court finds that the person is in default for the 1307  
amount claimed, it shall render judgment revoking the person's 1308  
registration and shall otherwise proceed as provided in Chapter 1309  
2733. of the Revised Code. 1310

Sec. 5755.11. (A) The tax commissioner may prescribe 1311  
requirements for the keeping of records and other pertinent 1312  
documents, the filing of copies of federal income tax returns 1313  
and determinations, and computations reconciling federal income 1314  
tax returns with the returns and reports required by section 1315  
5755.04 of the Revised Code. The commissioner may require any 1316  
person, by rule or notice served on that person, to keep those 1317  
records that the commissioner considers necessary to show 1318  
whether, and the extent to which, a person is subject to this 1319  
chapter. 1320

(B) Each taxpayer shall maintain complete and accurate 1321  
records of all sales and other dispositions of traffic law 1322  
photo-monitoring devices, and shall procure and retain all 1323  
invoices, bills of lading, and other documents relating to the 1324  
sales and other dispositions of such devices. No person shall 1325  
make a false entry upon any invoice or record upon which an 1326  
entry is required by this section and no person shall present 1327  
any false entry for the inspection of the commissioner with the 1328  
intent to evade the tax levied under this chapter. 1329

(C) The records described in divisions (A) and (B) of this 1330  
section and other documents shall be open during business hours 1331  
to the inspection of the commissioner, and shall be preserved 1332  
for a period of four years, unless the commissioner, in writing, 1333  
consents to their destruction within that period, or by order 1334  
requires that they be kept for a longer period. If such records 1335  
are normally kept by the person electronically, the person shall 1336  
provide such records to the commissioner electronically at the 1337  
commissioner's request. 1338

(D) Any information acquired by the commissioner under 1339  
this chapter is confidential as provided for in section 5703.21 1340

of the Revised Code, except that the commissioner shall make 1341  
public an electronic list of all actively registered persons 1342  
required to remit the tax under this chapter, including legal 1343  
names, trade names, addresses, and account numbers. In addition, 1344  
the list shall include all persons that canceled their 1345  
registration at any time during the preceding four calendar 1346  
years, including the effective date of the cancellation. 1347

**Sec. 5755.12.** No person shall prepare for shipment, ship, 1348  
transport, deliver, prepare for distribution, or distribute 1349  
traffic law photo-monitoring devices, or otherwise engage or 1350  
participate in the business of distributing traffic law photo- 1351  
monitoring devices, with the intent to avoid payment of the tax 1352  
levied by this chapter. 1353

**Sec. 5755.13.** (A) All amounts collected from the tax 1354  
levied under this chapter shall be deposited into the traffic 1355  
camera receipts fund, which is created in the state treasury. 1356  
Investment earnings of the traffic camera receipts fund shall be 1357  
credited to that fund. 1358

From the traffic camera receipts fund, the director of 1359  
budget and management shall transfer as needed to the tax refund 1360  
fund amounts equal to the refunds certified by the tax 1361  
commissioner under section 5755.07 of the Revised Code. 1362

(B) The director of public safety shall use the amount 1363  
remaining in the traffic camera receipts fund, after any 1364  
deductions required by division (A) of this section, to fund 1365  
post-traumatic stress disorder treatment services for public 1366  
service officers. 1367

**Sec. 5755.14.** (A) Any person that does not hold a valid 1368  
license issued under Chapter 4787. of the Revised Code and that 1369

has gross receipts from the sale of traffic law photo-monitoring 1370  
devices sitused to this state under section 5751.033 of the 1371  
Revised Code is liable for any amounts, including tax, interest, 1372  
and penalties, imposed by this chapter in the same manner as 1373  
persons that do hold such a license are liable. 1374

(B) The tax commissioner may issue an assessment against a 1375  
person described in division (A) of this section for any amount 1376  
due under this chapter in the same manner provided under section 1377  
5753.07 of the Revised Code. 1378

**Sec. 5755.99.** (A) Whoever knowingly files a fraudulent 1379  
refund claim under section 5755.07 of the Revised Code shall be 1380  
fined the greater of one thousand dollars or the amount of the 1381  
fraudulent refund requested, or imprisoned not more than sixty 1382  
days, or both. 1383

(B) Except as otherwise provided in this section, whoever 1384  
knowingly violates any section of this chapter or any rule 1385  
adopted by the tax commissioner under this chapter shall be 1386  
fined not more than five hundred dollars, or imprisoned not more 1387  
than thirty days, or both. 1388

(C) The penalties provided in this section are in addition 1389  
to any penalties imposed by the tax commissioner under this 1390  
chapter. 1391

**Section 2.** That existing sections 131.02, 715.013, 1392  
4303.26, 4501.06, 4511.092, 4511.096, 4511.0911, 5703.052, 1393  
5703.053, 5703.19, 5703.263, 5703.50, 5703.70, and 5703.77 of 1394  
the Revised Code are hereby repealed. 1395