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**Senate Ways and Means Committee**  
**Senate Bill 359 — Sponsor Testimony**  
**Tuesday, March 3, 2026**

Chairman Blessing, Vice Chair Roegner, Ranking Member DeMora, and members of the Senate Ways and Means Committee, thank you for the opportunity to present sponsor testimony on Senate Bill 359.

This legislation, also known as “The Update to the Taxpayer Bill of Rights”, will make much needed changes and reforms that benefit Ohio taxpayers.

Senate Bill 359 ensures stability and predictability in the tax dispute processes with the Ohio Department of Taxation (ODT) and the Ohio Board of Tax Appeals (BTA).

Many taxpaying businesses have been waiting a minimum of two years or longer for resolution after filing a petition for reassessment or refund claim under the ODT, or an appeal under the BTA.

The delays in these cases have resulted in increased legal and compliance costs for businesses and individuals, uncertainty in financial planning, internal administrative burden, and at times, delayed business or investment decisions.

The goal of this legislation is to strengthen taxpayer protections, establish procedural deadlines, increase transparency in the tax dispute process, and offer solutions when delays occur.

Under Senate Bill 359, a clear structure and new process will give more certainty to taxpayers to get resolution to these cases in a timely manner.

First, the bill establishes clear timelines for scheduling hearings and providing resolution on a petition for reassessment or refund claim under the Ohio Department of Taxation.

*With God, all things are possible.*

Similar timeframes would also apply to refund claims under the BTA, ensuring a resolution within 12 months. The bill also requires that taxpayers meet certain timeframe thresholds as well as stops new interest accrual on an assessment or reassessment after 1 year if case remains unresolved.

To help avoid unnecessary delays and ensure taxpayers have a way to move forward when administrative processes slow down, the bill establishes a procedure that allows proposed final determinations to be reviewed, discussed, and revised before they are finalized.

The legislation also builds in flexibility by allowing the established timelines to be extended when appropriate and agreed upon. The bill also promotes and amplifies the role of the Problem Resolution Officer, so that taxpayers have someone they can reach out to with unresolved complaints.

Senate Bill 359 will also make the following changes to benefit taxpayers:

- Extends timeline to pay back delinquent property taxes without penalty by six months.
- Removes penalties for not filing a tax return when no tax is owed back to the state or local government.
- Removes penalties for first time failure to report estimated taxes or underpayment of estimated taxes.
- Clarifies the sales and use tax exemption for certain automatic car washes.
- Allows taxpayers at least one opportunity to enter into a delinquent tax contract with ODT to pay any amount of tax or fee owed before it is certified for collection by the Ohio Attorney General's office.

In short, Senate Bill 359 is an ambitious bill that will improve and make clear the timelines for taxpayers in the appeals process with ODT and BTA while making the status of these cases more transparent in the process.

Thank you once again Chairman Blessing and members of the committee for the opportunity to present this legislation to you today. I will be glad to answer any questions at this time.