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136th General Assembly  
Regular Session  
2025-2026

Sub. H. B. No. 613

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To amend sections 128.46, 718.90, 3734.907, 1  
3769.088, 4305.13, 4305.131, 5703.37, 5703.42, 2  
5703.51, 5703.52, 5703.60, 5703.70, 5709.22, 3  
5715.34, 5717.01, 5717.011, 5717.02, 5726.20, 4  
5727.26, 5727.42, 5727.47, 5727.89, 5728.10, 5  
5728.11, 5735.12, 5736.09, 5739.13, 5739.15, 6  
5740.09, 5743.081, 5743.082, 5743.56, 5745.12, 7  
5747.13, 5749.07, 5751.09, and 5753.07 and to 8  
enact section 5717.021 of the Revised Code to 9  
modify the tax enforcement authority of the 10  
department of taxation and the board of tax 11  
appeals. 12

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

**Section 1.** That sections 128.46, 718.90, 3734.907, 13  
3769.088, 4305.13, 4305.131, 5703.37, 5703.42, 5703.51, 5703.52, 14  
5703.60, 5703.70, 5709.22, 5715.34, 5717.01, 5717.011, 5717.02, 15  
5726.20, 5727.26, 5727.42, 5727.47, 5727.89, 5728.10, 5728.11, 16  
5735.12, 5736.09, 5739.13, 5739.15, 5740.09, 5743.081, 5743.082, 17  
5743.56, 5745.12, 5747.13, 5749.07, 5751.09, and 5753.07 be 18  
amended and section 5717.021 of the Revised Code be enacted to 19



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read as follows: 20

**Sec. 128.46.** (A) (1) An entity required to collect a 21  
wireless 9-1-1 charge under section 128.40 of the Revised Code 22  
or the next generation 9-1-1 access fee under section 128.414 or 23  
128.421 of the Revised Code shall, on or before the twenty-third 24  
day of each month, except as provided in divisions (A) (2) and 25  
(3) of this section, do both of the following: 26

(a) Make and file a return for the preceding month, in the 27  
form prescribed by the tax commissioner, showing the amount of 28  
the charges or fees due for that month; 29

(b) Remit the full amount due, as shown on the return, 30  
with the exception of charges or fees equivalent to the amount 31  
authorized as a collection fee under division (B) of this 32  
section. 33

(2) The commissioner may grant one or more thirty-day 34  
extensions for making and filing returns and remitting amounts 35  
due. 36

(3) If a seller is required to collect prepaid wireless 9- 37  
1-1 charges under section 128.40 of the Revised Code or next 38  
generation 9-1-1 access fees under section 128.421 of the 39  
Revised Code in amounts that do not merit monthly returns, the 40  
commissioner may authorize the seller to make and file returns 41  
less frequently. The commissioner shall ascertain whether this 42  
authorization is warranted upon the basis of administrative 43  
costs to the state. 44

(B) A wireless service provider, reseller, and seller may 45  
each retain as a collection fee three per cent of the total 46  
wireless 9-1-1 charges required to be collected under sections 47  
128.40, 128.41, and 128.42 of the Revised Code, and shall 48

account to the tax commissioner for the amount retained. 49

(C) The return required under division (A)(1)(a) of this 50  
section shall be filed electronically using the Ohio business 51  
gateway, as defined in section 718.01 of the Revised Code, or 52  
any other electronic means prescribed by the tax commissioner. 53  
Remittance of the amount due shall be made electronically in a 54  
manner approved by the commissioner. An entity required to file 55  
the return may apply to the commissioner on a form prescribed by 56  
the commissioner to be excused from either electronic 57  
requirement of this division. For good cause shown, the 58  
commissioner may excuse the entity from either or both of the 59  
requirements and may permit the entity to file returns or make 60  
remittances by nonelectronic means. 61

(D) (1) Each subscriber or consumer on which a wireless 9- 62  
1-1 charge is imposed under section 128.40 of the Revised Code 63  
or on which a next generation 9-1-1 access fee is imposed under 64  
section 128.41 or 128.42 of the Revised Code is liable to the 65  
state for the amount of the charge. 66

(2) An entity required to collect the wireless 9-1-1 67  
charge under section 128.40 of the Revised Code or the next 68  
generation 9-1-1 access fee under section 128.414 or 128.421 of 69  
the Revised Code is liable to the state for any amount that was 70  
required to be collected but that was not remitted, regardless 71  
of whether the amount was collected. 72

(3) No provider of a prepaid wireless calling service 73  
shall be liable to the state for any wireless 9-1-1 charge 74  
imposed under section 128.40 of the Revised Code or any next 75  
generation 9-1-1 access fee imposed under section 128.42 of the 76  
Revised Code that was not collected or remitted. 77

(E) (1) If the tax commissioner has reason to believe that an entity required to collect a wireless 9-1-1 charge under section 128.40 of the Revised Code or the next generation 9-1-1 access fee under section 128.414 or 128.421 of the Revised Code has failed to bill, collect, or remit the charge or fee as required by this section and sections 128.40 to 128.422 of the Revised Code or has retained more than the amount authorized under division (B) of this section, and after written notice to the entity, the tax commissioner may audit the entity for the sole purpose of making such a determination. The audit may include, but is not limited to, a sample of the entity's billings, collections, remittances, or retentions for a representative period, and the tax commissioner shall make a good faith effort to reach agreement with the entity in selecting that sample.

(2) Upon written notice to the entity, the tax commissioner, after completion of the audit, may make an assessment against the entity if, pursuant to the audit, the tax commissioner determines that the entity has failed to bill, collect, or remit the charge or fee as required by sections 128.40 to 128.422 of the Revised Code or has retained more than the amount authorized under division (B) of this section. The assessment shall be in the amount of any remittance that was due and unpaid on the date notice of the audit was sent by the tax commissioner to the entity or, as applicable, in the amount of the excess amount under division (B) of this section retained by the entity as of that date.

(3) The portion of any assessment consisting of charges or fees due and not paid within ~~sixty~~ninety days after the date that the assessment was made under division (E) (2) of this section shall bear interest from that date until paid at the

rate per annum prescribed by section 5703.47 of the Revised 109  
Code. That interest may be collected by making an assessment 110  
under division (E) (2) of this section. 111

(4) Unless the entity assessed files with the tax 112  
commissioner within ~~sixty~~ninety days after service of the 113  
notice of assessment a written petition for reassessment, signed 114  
by the entity assessed or that entity's authorized agent having 115  
knowledge of the facts, the assessment shall become final and 116  
the amount of the assessment shall be due and payable from the 117  
entity assessed to the treasurer of state, for deposit to the 118  
next generation 9-1-1 fund, which is created under section 119  
128.54 of the Revised Code. The petition shall indicate the 120  
objections of the entity assessed, but additional objections may 121  
be raised in writing if received by the commissioner prior to 122  
the date shown on the final determination. If the petition has 123  
been properly filed, the commissioner shall proceed under 124  
section 5703.60 of the Revised Code. 125

(5) After an assessment becomes final, if any portion of 126  
the assessment remains unpaid, including accrued interest, a 127  
certified copy of the final assessment may be filed in the 128  
office of the clerk of the court of common pleas in the county 129  
in which the business of the assessed entity is conducted. If 130  
the entity assessed maintains no place of business in this 131  
state, the certified copy of the final assessment may be filed 132  
in the office of the clerk of the court of common pleas of 133  
Franklin county. Immediately upon the filing, the clerk shall 134  
enter a judgment for the state against the assessed entity in 135  
the amount shown on the final assessment. The judgment may be 136  
filed by the clerk in a loose-leaf book entitled "special 137  
judgments for 9-1-1 charges and fees" and shall have the same 138  
effect as other judgments. The judgment shall be executed upon 139

the request of the tax commissioner. 140

(6) If the commissioner determines that the commissioner 141  
erroneously has refunded a 9-1-1 charge or fee to any person, 142  
the commissioner may make an assessment against that person for 143  
recovery of the erroneously refunded charge. 144

(7) An assessment under division (E) of this section does 145  
not discharge a subscriber's or consumer's liability to 146  
reimburse the entity for a 9-1-1 charge or fee. If, after the 147  
date of service of the audit notice under division (E) (1) of 148  
this section, a subscriber or consumer pays a 9-1-1 charge or 149  
fee for the period covered by the assessment, the payment shall 150  
be credited against the assessment. 151

**Sec. 718.90.** (A) If any taxpayer required to file a return 152  
under section 718.80 to 718.95 of the Revised Code fails to file 153  
the return within the time prescribed, files an incorrect 154  
return, or fails to remit the full amount of the tax due for the 155  
period covered by the return, the tax commissioner may make an 156  
assessment against the taxpayer for any deficiency for the 157  
period for which the return or tax is due, based upon any 158  
information in the commissioner's possession. 159

The tax commissioner shall not make or issue an assessment 160  
against a taxpayer more than three years after the later of the 161  
date the return subject to assessment was required to be filed 162  
or the date the return was filed. Such time limit may be 163  
extended if both the taxpayer and the commissioner consent in 164  
writing to the extension. Any such extension shall extend the 165  
three-year time limit in section 718.91 of the Revised Code for 166  
the same period of time. There shall be no bar or limit to an 167  
assessment against a taxpayer that fails to file a return 168  
subject to assessment as required by sections 718.80 to 718.95 169

of the Revised Code, or that files a fraudulent return. The 170  
commissioner shall give the taxpayer assessed written notice of 171  
the assessment as provided in section 5703.37 of the Revised 172  
Code. With the notice, the commissioner shall provide 173  
instructions on how to petition for reassessment and request a 174  
hearing on the petition. 175

(B) Unless the taxpayer assessed files with the tax 176  
commissioner within ~~sixty~~ninety days after service of the 177  
notice of assessment a written petition for reassessment signed 178  
by the authorized agent of the taxpayer assessed having 179  
knowledge of the facts, the assessment becomes final, and the 180  
amount of the assessment is due and payable from the taxpayer to 181  
the treasurer of state. The petition shall indicate the 182  
taxpayer's objections, but additional objections may be raised 183  
in writing if received by the commissioner prior to the date 184  
shown on the final determination. If the petition has been 185  
properly filed, the commissioner shall proceed under section 186  
5703.60 of the Revised Code. 187

(C) After an assessment becomes final, if any portion of 188  
the assessment remains unpaid, including accrued interest, a 189  
certified copy of the tax commissioner's entry making the 190  
assessment final may be filed in the office of the clerk of the 191  
court of common pleas in the county in which the taxpayer has an 192  
office or place of business in this state, the county in which 193  
the taxpayer's statutory agent is located, or Franklin county. 194

Immediately upon the filing of the entry, the clerk shall 195  
enter a judgment against the taxpayer assessed in the amount 196  
shown on the entry. The judgment may be filed by the clerk in a 197  
loose-leaf book entitled "special judgments for municipal income 198  
taxes," and shall have the same effect as other judgments. 199

Execution shall issue upon the judgment upon the request of the 200  
tax commissioner, and all laws applicable to sales on execution 201  
shall apply to sales made under the judgment. 202

If the assessment is not paid in its entirety within ~~sixty~~ 203  
ninety days after the day the assessment was issued, the portion 204  
of the assessment consisting of tax due shall bear interest at 205  
the rate per annum prescribed by section 5703.47 of the Revised 206  
Code from the day the commissioner issues the assessment until 207  
the assessment is paid or until it is certified to the attorney 208  
general for collection under section 131.02 of the Revised Code, 209  
whichever comes first. If the unpaid portion of the assessment 210  
is certified to the attorney general for collection, the entire 211  
unpaid portion of the assessment shall bear interest at the rate 212  
per annum prescribed by section 5703.47 of the Revised Code from 213  
the date of certification until the date it is paid in its 214  
entirety. Interest shall be paid in the same manner as the tax 215  
and may be collected by issuing an assessment under this 216  
section. 217

(D) (1) Except as provided in division (D) (2) of this 218  
section, all money collected under this section shall be 219  
credited to the municipal net profit tax fund and distributed to 220  
the municipal corporation to which the money is owed based on 221  
the assessment issued under this section. 222

(2) The attorney general may assess collection costs as 223  
authorized under section 109.08, 109.081, or 131.02 of the 224  
Revised Code on amounts collected under this section, which 225  
shall be credited to the attorney general claims fund created 226  
under section 109.081 of the Revised Code. 227

(E) If the tax commissioner believes that collection of 228  
the tax will be jeopardized unless proceedings to collect or 229

secure collection of the tax are instituted without delay, the 230  
commissioner may issue a jeopardy assessment against the 231  
taxpayer liable for the tax. Immediately upon the issuance of 232  
the jeopardy assessment, the commissioner shall file an entry 233  
with the clerk of the court of common pleas in the manner 234  
prescribed by division (C) of this section. Notice of the 235  
jeopardy assessment shall be served on the taxpayer assessed or 236  
the taxpayer's legal representative in the manner provided in 237  
section 5703.37 of the Revised Code within five days of the 238  
filing of the entry with the clerk. The total amount assessed is 239  
immediately due and payable, unless the taxpayer assessed files 240  
a petition for reassessment in accordance with division (B) of 241  
this section and provides security in a form satisfactory to the 242  
commissioner and in an amount sufficient to satisfy the unpaid 243  
balance of the assessment. Full or partial payment of the 244  
assessment does not prejudice the commissioner's consideration 245  
of the petition for reassessment. 246

(F) Notwithstanding the fact that a petition for 247  
reassessment is pending, the taxpayer may pay all or a portion 248  
of the assessment that is the subject of the petition. The 249  
acceptance of a payment by the treasurer of state does not 250  
prejudice any claim for refund upon final determination of the 251  
petition. 252

If upon final determination of the petition an error in 253  
the assessment is corrected by the tax commissioner, upon 254  
petition so filed or pursuant to a decision of the board of tax 255  
appeals or any court to which the determination or decision has 256  
been appealed, so that the amount due from the taxpayer under 257  
the corrected assessment is less than the portion paid, there 258  
shall be issued to the taxpayer, its assigns, or legal 259  
representative a refund in the amount of the overpayment as 260

provided by section 718.91 of the Revised Code, with interest on 261  
that amount as provided by that section. 262

**Sec. 3734.907.** (A) Any person required to pay the fee 263  
imposed by section 3734.901 of the Revised Code is personally 264  
liable for the fee. The tax commissioner may make an assessment, 265  
based upon any information in the commissioner's possession, 266  
against any person who fails to file a return or pay any fee, 267  
interest, or additional charge as required by sections 3734.90 268  
to 3734.9014 of the Revised Code. The commissioner shall give 269  
the person assessed written notice of the assessment in the 270  
manner provided in section 5703.37 of the Revised Code. With the 271  
notice, the commissioner shall provide instructions on how to 272  
petition for reassessment and request a hearing on the petition. 273

(B) When the information in the possession of the tax 274  
commissioner indicates that a person liable for the fee imposed 275  
by section 3734.901 of the Revised Code has not paid the full 276  
amount of fee due, the commissioner may audit a representative 277  
sample of the person's business and may issue an assessment 278  
based on the audit. 279

(C) A penalty of up to fifteen per cent may be added to 280  
all amounts assessed under this section. The commissioner may 281  
adopt rules providing for the imposition and remission of the 282  
penalties. 283

(D) Unless the person assessed files with the tax 284  
commissioner within ~~sixty~~ninety days after service of the 285  
notice of assessment a written petition for reassessment signed 286  
by the person assessed or that person's authorized agent having 287  
knowledge of the facts, the assessment becomes final and the 288  
amount of the assessment is due and payable from the person 289  
assessed to the treasurer of state. The petition shall indicate 290

the objections of the person assessed, but additional objections 291  
may be raised in writing if received by the commissioner prior 292  
to the date shown on the final determination. If the petition 293  
has been properly filed, the commissioner shall proceed under 294  
section 5703.60 of the Revised Code. 295

(E) After an assessment becomes final, if any portion of 296  
the assessment, including accrued interest, remains unpaid, a 297  
certified copy of the tax commissioner's entry making the 298  
assessment final may be filed in the office of the clerk of the 299  
court of common pleas in the county in which the person assessed 300  
resides or in which the person's business is conducted. If the 301  
person assessed maintains no place of business in this state and 302  
is not a resident of this state, the certified copy of the entry 303  
may be filed in the office of the clerk of the court of common 304  
pleas of Franklin county. 305

Immediately upon the filing of the entry, the clerk shall 306  
enter a judgment for the state against the person assessed in 307  
the amount shown on the entry. The judgment may be filed by the 308  
clerk in a loose-leaf book entitled "special judgments for state 309  
tire fee," and shall have the same effect as other judgments. 310  
Execution shall issue upon the judgment upon the request of the 311  
tax commissioner, and all laws applicable to sales on execution 312  
shall apply to sales made under the judgment. 313

If the assessment is not paid in its entirety within ~~sixty~~ 314  
ninety days after the day the assessment was issued, the portion 315  
of the assessment consisting of the fee due shall bear interest 316  
at the rate per annum prescribed by section 5703.47 of the 317  
Revised Code from the day the commissioner issues the assessment 318  
until the day the assessment is paid or until it is certified to 319  
the attorney general for collection under section 131.02 of the 320

Revised Code, whichever comes first. If the unpaid portion of 321  
the assessment is certified to the attorney general for 322  
collection, the entire unpaid portion of the assessment shall 323  
bear interest at the rate per annum prescribed by section 324  
5703.47 of the Revised Code from the date of certification until 325  
the date it is paid in its entirety. Interest shall be paid in 326  
the same manner as the fee and may be collected by the issuance 327  
of an assessment under this section. 328

(F) If the tax commissioner believes that collection of 329  
the fee will be jeopardized unless proceedings to collect or 330  
secure collection of the fee are instituted without delay, the 331  
commissioner may issue a jeopardy assessment against the person 332  
liable for the fee. Immediately upon the issuance of the 333  
jeopardy assessment, the commissioner shall file an entry with 334  
the clerk of the court of common pleas in the manner prescribed 335  
by division (E) of this section. Notice of the jeopardy 336  
assessment shall be served on the person assessed or the 337  
person's legal representative, as provided in section 5703.37 of 338  
the Revised Code, within five days of the filing of the entry 339  
with the clerk. The total amount assessed is immediately due and 340  
payable, unless the person assessed files a petition for 341  
reassessment in accordance with division (D) of this section and 342  
provides security in a form satisfactory to the commissioner and 343  
in an amount sufficient to satisfy the unpaid balance of the 344  
assessment. Full or partial payment of the assessment does not 345  
prejudice the commissioner's consideration of the petition for 346  
reassessment. 347

(G) All money collected by the tax commissioner under this 348  
section shall be paid to the treasurer of state as revenue 349  
arising from the fee imposed by section 3734.901 of the Revised 350  
Code. 351

**Sec. 3769.088.** (A) (1) If any permit holder required by 352  
this chapter to pay the taxes levied by sections 3769.08,  
3769.087, 3769.26, and 3769.28 of the Revised Code fails to pay 353  
the taxes as required, the tax commissioner may make an 354  
assessment against the permit holder based upon any information 355  
in the commissioner's possession. 356  
357

(2) If a permit holder required to remit taxes or file a 358  
report electronically in the manner prescribed under section 359  
3769.103 of the Revised Code fails to do so, the tax 360  
commissioner may impose an additional penalty of fifty dollars 361  
or ten per cent of the tax due as shown on the report, whichever 362  
is greater. 363

(3) A penalty of up to fifteen per cent may be added to 364  
the amount of every assessment made under this section. 365

(4) The commissioner may adopt rules providing for the 366  
imposition and remission of penalties added to assessments made 367  
under this section. 368

(5) The commissioner shall give the party assessed written 369  
notice of the assessment in the manner provided in section 370  
5703.37 of the Revised Code. With the notice, the commissioner 371  
shall provide instructions on how to petition for reassessment 372  
and request a hearing on the petition. 373

(B) Unless the party assessed files with the tax 374  
commissioner within ~~sixty~~ninety days after service of the 375  
notice of assessment a written petition for reassessment signed 376  
by the party assessed or that party's authorized agent having 377  
knowledge of the facts, the assessment becomes final and the 378  
amount of the assessment is due and payable from the party 379  
assessed to the commissioner. The petition shall indicate the 380

objections of the party assessed, but additional objections may 381  
be raised in writing if received by the commissioner prior to 382  
the date shown on the final determination. If the petition has 383  
been properly filed, the commissioner shall proceed under 384  
section 5703.60 of the Revised Code. 385

(C) After an assessment becomes final, if any portion of 386  
the assessment remains unpaid, including accrued interest, a 387  
certified copy of the tax commissioner's entry making the 388  
assessment final may be filed in the office of the clerk of the 389  
court of common pleas in the county in which the place, track, 390  
or enclosure for which the permit was issued is located or the 391  
county in which the party assessed resides or has its principal 392  
place of business. If the party assessed maintains no place of 393  
business in this state and is not a resident of this state, the 394  
certified copy of the entry may be filed in the office of the 395  
clerk of the court of common pleas of Franklin county. 396

Immediately upon the filing of the entry, the clerk shall 397  
enter a judgment for the state against the party assessed in the 398  
amount shown on the entry. The judgment may be filed by the 399  
clerk in a loose-leaf book entitled "special judgments for state 400  
horse racing tax," and shall have the same effect as other 401  
judgments. Execution shall issue upon the judgment upon the 402  
request of the tax commissioner, and all laws applicable to 403  
sales on execution shall apply to sales made under the judgment. 404

If the assessment is not paid in its entirety within ~~sixty~~ 405  
ninety days after the day the assessment was issued, the portion 406  
of the assessment consisting of tax due shall bear interest at 407  
the rate per annum prescribed by section 5703.47 of the Revised 408  
Code from the day the tax commissioner issues the assessment 409  
until the day the assessment is paid or until it is certified to 410

the attorney general for collection under section 131.02 of the 411  
Revised Code, whichever comes first. If the unpaid portion of 412  
the assessment is certified to the attorney general for 413  
collection, the entire unpaid portion of the assessment shall 414  
bear interest at the rate per annum prescribed by section 415  
5703.47 of the Revised Code from the date of certification until 416  
the date it is paid in its entirety. Interest shall be paid in 417  
the same manner as the tax and may be collected by the issuance 418  
of an assessment under this section. 419

(D) All money collected by the tax commissioner under this 420  
section shall be treated as revenue arising from the taxes 421  
imposed by sections 3769.08, 3769.087, 3769.26, and 3769.28 of 422  
the Revised Code. 423

**Sec. 4305.13.** (A) If the tax commissioner finds that any 424  
permit holder, liable for tax under Chapter 4301., 4305., or 425  
4307. of the Revised Code, is about to depart from the state, 426  
remove the permit holder's property from the state, conceal the 427  
permit holder's self or property, or do any other act tending to 428  
prejudice, obstruct, or render wholly or partially ineffectual 429  
proceedings to collect the tax, unless the proceedings are 430  
commenced without delay, or if the commissioner believes that 431  
the collection of the amount due from any permit holder will be 432  
jeopardized by delay, the commissioner may issue a jeopardy 433  
assessment against the permit holder for the amount of the tax, 434  
plus a penalty of up to thirty per cent. Upon issuance of a 435  
jeopardy assessment under this division, the total amount 436  
assessed shall immediately be due and payable unless security is 437  
provided pursuant to division (C) of this section. Any 438  
assessment issued under this section shall bear interest as 439  
prescribed by section 4305.131 of the Revised Code. 440

(B) The commissioner immediately shall file an entry with 441  
the clerk of the court of common pleas in the same manner and 442  
with the same effect as provided in section 4305.131 of the 443  
Revised Code. Notice of the jeopardy assessment shall be served 444  
on the permit holder assessed or the permit holder's legal 445  
representative, as provided in section 5703.37 of the Revised 446  
Code, within five days of the filing of the entry. The permit 447  
holder assessed may petition for reassessment within ~~sixty-~~ 448  
ninety days of receipt of the notice of jeopardy assessment in 449  
the same manner as provided in section 4305.131 of the Revised 450  
Code. Full or partial payment of the assessment shall not 451  
prejudice the commissioner's consideration of the merits of the 452  
assessment as contested by the petition for reassessment. Upon 453  
notification of the existence of the judgment filed pursuant to 454  
this division, any public official having control or custody of 455  
any funds or property of the person assessed immediately shall 456  
pay or deliver the funds or property to the commissioner as full 457  
or partial satisfaction of the jeopardy assessment. However, 458  
funds or property needed as evidence in criminal proceedings or 459  
that is expected to be forfeited pursuant to Chapter 2981. of 460  
the Revised Code need not be relinquished by the public 461  
official. Upon disposition of criminal and forfeiture 462  
proceedings, funds and property not needed as evidence and not 463  
forfeited shall be delivered to the commissioner. 464

(C) If the permit holder subject to a jeopardy assessment 465  
files a petition for reassessment and posts security 466  
satisfactory to the commissioner in an amount sufficient to 467  
satisfy the unpaid balance of the assessment, execution on the 468  
judgment shall be stayed pending disposition of the petition for 469  
reassessment and all appeals resulting from the petition. If the 470  
security is sufficient to satisfy the full amount of the 471

assessment, the commissioner shall return any funds or property 472  
of the permit holder previously seized. Upon satisfaction of the 473  
assessment the commissioner shall order the security released 474  
and the judgment vacated. 475

(D) The commissioner may adopt rules providing for the 476  
imposition and remission of penalties added to assessments under 477  
this section. 478

**Sec. 4305.131.** (A) If any permit holder fails to pay the 479  
taxes levied by section 4301.42, 4301.43, 4301.432, or 4305.01 480  
of the Revised Code in the manner prescribed by section 4303.33 481  
of the Revised Code, or by section 4301.421 or 4301.424 of the 482  
Revised Code in the manner prescribed in section 4301.422 of the 483  
Revised Code, and by the rules of the tax commissioner, the 484  
commissioner may make an assessment against the permit holder 485  
based upon any information in the commissioner's possession. 486

No assessment shall be made against any permit holder for 487  
any taxes imposed by section 4301.42, 4301.421, 4301.424, 488  
4301.43, 4301.432, or 4305.01 of the Revised Code more than 489  
three years after the last day of the calendar month in which 490  
the sale was made or more than three years after the return for 491  
that period is filed, whichever is later. This section does not 492  
bar an assessment against any permit holder or registrant as 493  
provided in section 4303.331 of the Revised Code who fails to 494  
file a return as required by section 4301.422 or 4303.33 of the 495  
Revised Code, or who files a fraudulent return. 496

A penalty of up to thirty per cent may be added to the 497  
amount of every assessment made under this section. The 498  
commissioner may adopt rules providing for the imposition and 499  
remission of penalties added to assessments made under this 500  
section. 501

The commissioner shall give the party assessed written 502  
notice of the assessment in the manner provided in section 503  
5703.37 of the Revised Code. With the notice, the commissioner 504  
shall provide instructions on how to petition for reassessment 505  
and request a hearing on the petition. 506

(B) Unless the party assessed files with the tax 507  
commissioner within ~~sixty~~ninety days after service of the 508  
notice of assessment a written petition for reassessment, signed 509  
by the party assessed or that party's authorized agent having 510  
knowledge of the facts, the assessment becomes final and the 511  
amount of the assessment is due and payable from the party 512  
assessed to the treasurer of state. The petition shall indicate 513  
the objections of the party assessed, but additional objections 514  
may be raised in writing if received by the commissioner prior 515  
to the date shown on the final determination. If the petition 516  
has been properly filed, the commissioner shall proceed under 517  
section 5703.60 of the Revised Code. 518

(C) After an assessment becomes final, if any portion of 519  
the assessment remains unpaid, including accrued interest, a 520  
certified copy of the tax commissioner's entry making the 521  
assessment final may be filed in the office of the clerk of the 522  
court of common pleas in the county in which the permit holder's 523  
place of business is located or the county in which the party 524  
assessed resides. If the party assessed maintains no place of 525  
business in this state and is not a resident of this state, the 526  
certified copy of the entry may be filed in the office of the 527  
clerk of the court of common pleas of Franklin county. 528

Immediately upon the filing of the entry, the clerk shall 529  
enter a judgment for the state against the party assessed in the 530  
amount shown on the entry. The judgment may be filed by the 531

clerk in a loose-leaf book entitled "special judgments for state 532  
beer and liquor sales taxes," and shall have the same effect as 533  
other judgments. Execution shall issue upon the judgment upon 534  
the request of the commissioner, and all laws applicable to 535  
sales on execution shall apply to sales made under the judgment, 536  
except as otherwise provided in this chapter and Chapters 4301. 537  
and 4307. of the Revised Code. 538

If the assessment is not paid in its entirety within ~~sixty~~ 539  
ninety days after the day the assessment was issued, the portion 540  
of the assessment consisting of tax due shall bear interest at 541  
the rate per annum prescribed by section 5703.47 of the Revised 542  
Code from the day the commissioner issues the assessment until 543  
it is paid or until it is certified to the attorney general for 544  
collection under section 131.02 of the Revised Code, whichever 545  
comes first. If the unpaid portion of the assessment is 546  
certified to the attorney general for collection, the entire 547  
unpaid portion of the assessment shall bear interest at the rate 548  
per annum prescribed by section 5703.47 of the Revised Code from 549  
the date of certification until the date it is paid in its 550  
entirety. Interest shall be paid in the same manner as the tax 551  
and may be collected by the issuance of an assessment under this 552  
section. 553

(D) All money collected under this section shall be 554  
considered as revenue arising from the taxes imposed by sections 555  
4301.42, 4301.421, 4301.424, 4301.43, 4301.432, and 4305.01 of 556  
the Revised Code. 557

**Sec. 5703.37.** (A) (1) Except as provided in division (B) of 558  
this section, whenever service of a notice or order is required 559  
in the manner provided in this section, a copy of the notice or 560  
order shall be served upon the person affected thereby either by 561

personal service, by certified mail, or by a delivery service 562  
authorized under section 5703.056 of the Revised Code that 563  
notifies the tax commissioner of the date of delivery. 564

(2) In lieu of serving a copy of a notice or order through 565  
one of the means provided in division (A)(1) of this section, 566  
the commissioner may serve a notice or order upon the person 567  
affected thereby through alternative means as provided in this 568  
section, including, but not limited to, delivery by secure 569  
electronic mail as provided in division (F) of this section or 570  
by ordinary mail. Delivery by such means satisfies the 571  
requirements for delivery under this section. 572

(B)(1)(a) If certified or ordinary mail is returned 573  
because of an undeliverable address, the commissioner shall 574  
first utilize reasonable means to ascertain a new last known 575  
address, including the use of a change of address service 576  
offered by the United States postal service or an authorized 577  
delivery service under section 5703.056 of the Revised Code. If, 578  
after using reasonable means, the commissioner is unable to 579  
ascertain a new last known address, the assessment is final for 580  
purposes of section 131.02 of the Revised Code ~~sixty-ninety~~ days 581  
after the notice or order is first returned to the commissioner, 582  
and the commissioner shall certify the notice or order, if 583  
applicable, to the attorney general for collection under section 584  
131.02 of the Revised Code. 585

(b) Notwithstanding certification to the attorney general 586  
under division (B)(1)(a) of this section, once the commissioner 587  
or attorney general, or the designee of either, makes an initial 588  
contact with the person to whom the notice or order is directed, 589  
the person may protest an assessment by filing a petition for 590  
reassessment within ~~sixty-ninety~~ days after the initial contact. 591

The certification of an assessment under division (B) (1) (a) of 592  
this section is prima-facie evidence that delivery is complete 593  
and that the notice or order is served. 594

(2) If mailing of a notice or order by certified or 595  
ordinary mail is returned for some cause other than an 596  
undeliverable address or if a person does not access an 597  
electronic notice or order within the time provided in division 598  
(F) of this section, the commissioner shall resend the notice or 599  
order by ordinary mail. The notice or order shall show the date 600  
the commissioner sends the notice or order and include the 601  
following statement: 602

"This notice or order is deemed to be served on the 603  
addressee under applicable law ten days from the date this 604  
notice or order was mailed by the commissioner as shown on the 605  
notice or order, and all periods within which an appeal may be 606  
filed apply from and after that date." 607

Unless the mailing is returned because of an undeliverable 608  
address, the mailing of that information is prima-facie evidence 609  
that delivery of the notice or order was completed ten days 610  
after the commissioner resent the notice or order by ordinary 611  
mail and that the notice or order was served. 612

If the mailing is subsequently returned because of an 613  
undeliverable address, the commissioner shall proceed under 614  
division (B) (1) (a) of this section. A person may challenge the 615  
presumption of delivery and service under this division in 616  
accordance with division (C) of this section. 617

(C) (1) A person disputing the presumption of delivery and 618  
service under division (B) of this section bears the burden of 619  
proving by a preponderance of the evidence that the address to 620

which the notice or order was sent was not an address with which 621  
the person was associated at the time the commissioner 622  
originally mailed the notice or order. For the purposes of this 623  
section, a person is associated with an address at the time the 624  
commissioner originally mailed the notice or order if, at that 625  
time, the person was residing, receiving legal documents, or 626  
conducting business at the address; or if, before that time, the 627  
person had conducted business at the address and, when the 628  
notice or order was mailed, the person's agent or the person's 629  
affiliate was conducting business at the address. For the 630  
purposes of this section, a person's affiliate is any other 631  
person that, at the time the notice or order was mailed, owned 632  
or controlled at least twenty per cent, as determined by voting 633  
rights, of the addressee's business. 634

(2) If the person elects to protest an assessment 635  
certified to the attorney general for collection, the person 636  
must do so within ~~sixty~~ninety days after the attorney general's 637  
initial contact with the person. The attorney general may enter 638  
into a compromise with the person under sections 131.02 and 639  
5703.06 of the Revised Code if the person does not file a 640  
petition for reassessment with the commissioner. 641

(D) Nothing in this section prohibits the commissioner or 642  
the commissioner's designee from delivering a notice or order by 643  
personal service. 644

(E) Collection actions taken pursuant to section 131.02 of 645  
the Revised Code upon any assessment being challenged under 646  
division (B) (1) (b) of this section shall be stayed upon the 647  
pendency of an appeal under this section. If a petition for 648  
reassessment is filed pursuant to this section on a claim that 649  
has been certified to the attorney general for collection, the 650

claim shall be uncertified. 651

(F) (1) The commissioner may serve a notice or order upon 652  
the person affected by the notice or order or that person's 653  
authorized representative through secure electronic means 654  
associated with the person's or representative's last known 655  
address, but only with the person's consent. The commissioner 656  
must inform the recipient, electronically or by mail, that a 657  
notice or order is available for electronic review and provide 658  
instructions to access and print the notice or order. The types 659  
of electronic notification the commissioner may use include 660  
electronic mail, text message, or any other form of electronic 661  
communication. The recipient's electronic access of the notice 662  
or order satisfies the requirements for delivery under this 663  
section. If the recipient fails to access the notice or order 664  
electronically within ten business days, then the commissioner 665  
shall inform the recipient a second time, electronically or by 666  
mail, that a notice or order is available for electronic review 667  
and provide instructions to access and print the notice or 668  
order. If the recipient fails to access the notice or order 669  
electronically within ten business days of the second 670  
notification, the notice or order shall be served upon the 671  
person through the means provided in division (B) (2) of this 672  
section. 673

(2) The tax commissioner shall establish a system to issue 674  
notification of assessments to taxpayers through secure 675  
electronic means. 676

(G) As used in this section: 677

(1) "Last known address" means the address the department 678  
has at the time the document is originally sent by certified or 679  
ordinary mail, or any address the department can ascertain using 680

reasonable means such as the use of a change of address service 681  
offered by the United States postal service or an authorized 682  
delivery service under section 5703.056 of the Revised Code. For 683  
documents sent by secure electronic means, "last known address" 684  
means an electronic mode of communication that is identified on 685  
a form prescribed by the commissioner for such purpose or that 686  
is associated with the person or the authorized representative 687  
of the person as of the date the notification was sent on the 688  
Ohio business gateway, as defined in section 718.01 of the 689  
Revised Code, or another electronic filing or payment system 690  
prescribed by the commissioner. 691

(2) "Undeliverable address" means an address to which the 692  
United States postal service or an authorized delivery service 693  
under section 5703.056 of the Revised Code is not able to 694  
deliver a notice or order, except when the reason for 695  
nondelivery is because the addressee fails to acknowledge or 696  
accept the notice or order. 697

**Sec. 5703.42.** The annual report of the department of 698  
taxation shall include a full report of the operation and 699  
execution of all laws which it is required to administer. The 700  
department shall deliver copies of the report to the speaker and 701  
minority leader of the house of representatives and the 702  
president and minority leader of the senate. 703

**Sec. 5703.51.** (A) The tax commissioner shall include in 704  
the instruction booklet for filing the annual return of personal 705  
property taxes a general description of the method by which the 706  
tax is assessed and collected and the rights and 707  
responsibilities of taxpayers in that process. 708

(B) At or before the commencement of an audit, the tax 709  
commissioner shall provide to the taxpayer a written description 710

of the roles of the department of taxation and of the taxpayer 711  
during an audit and a statement of the taxpayer's rights, 712  
including any right to obtain a refund of an overpayment of a 713  
tax. At or before the commencement of an audit, the commissioner 714  
shall inform the taxpayer when the audit is considered to have 715  
commenced. 716

(C) With or before the issuance of an assessment, the tax 717  
commissioner or county auditor shall provide to the taxpayer: 718

(1) A written description of the basis for the assessment 719  
and any penalty required to be imposed with the assessment; 720

(2) A written description of the taxpayer's right to 721  
appeal the assessment and an explanation of the steps required 722  
to request administrative review by the tax commissioner; 723

(3) A written description of the collection remedies 724  
available to the state, including a statement that if the 725  
taxpayer fails to pay an assessment within ~~sixty~~ninety days 726  
after it is due, the tax commissioner will certify the amount to 727  
the attorney general for collection, and a summary of the 728  
provisions contained in section 131.02 of the Revised Code. 729

(D) With or before the issuance of a final determination 730  
of the tax commissioner, the commissioner or county auditor 731  
shall provide to the taxpayer a written description of the steps 732  
required to perfect an appeal to the board of tax appeals. 733

(E) Except in cases involving suspected criminal 734  
violations of the tax law or other criminal activity, the tax 735  
commissioner shall conduct an audit of a taxpayer during regular 736  
business hours and after providing reasonable notice to the 737  
taxpayer. A taxpayer who is unable to comply with a proposed 738  
time for an audit on the grounds that the proposed audit would 739

cause inconvenience or hardship must offer reasonable 740  
alternative dates for the audit. 741

(F) At all stages of an audit or the administrative review 742  
of the audit by the tax commissioner or county auditor, a 743  
taxpayer is entitled to be assisted or represented by an 744  
attorney, accountant, bookkeeper, or other tax practitioner. The 745  
tax commissioner shall prescribe a form by which a taxpayer may 746  
designate such a person to assist or represent the taxpayer in 747  
the conduct of any proceedings resulting from actions by the tax 748  
commissioner or county auditor. In the absence of this form, the 749  
commissioner or auditor may accept such other evidence as the 750  
commissioner considers appropriate that a person is the 751  
authorized representative of a taxpayer. 752

A taxpayer may refuse to answer any questions asked by the 753  
person conducting the audit until the taxpayer has an 754  
opportunity to consult with the taxpayer's attorney, accountant, 755  
bookkeeper, or other tax practitioner. This division does not 756  
authorize the practice of law by a person who is not an 757  
attorney. 758

(G) A taxpayer may record, electronically or otherwise, 759  
the audit examination. 760

(H) The failure of the tax commissioner or county auditor 761  
to comply with a provision of this section shall neither excuse 762  
a taxpayer from payment of any taxes shown to be owed by the 763  
taxpayer nor cure any procedural defect in a taxpayer's case. 764

(I) If the tax commissioner or county auditor fails to 765  
substantially comply with the provisions of this section, the 766  
commissioner, on application by the taxpayer, shall excuse the 767  
taxpayer from penalties and interest arising from the audit or 768

assessment. 769

A taxpayer shall make application to the commissioner 770  
under this division within one year of the date the taxpayer 771  
knows of or should have known that the commissioner or county 772  
auditor failed to substantially comply with the provisions of 773  
this section. 774

**Sec. 5703.52.** (A) The tax commissioner shall appoint one 775  
or more problem resolution officers from among the employees of 776  
the department of taxation. These officers shall receive and 777  
review inquiries and complaints concerning matters that have 778  
been pending before the department for an unreasonable length of 779  
time or matters to which a taxpayer has been unable to obtain a 780  
satisfactory response after several attempts to communicate with 781  
the employee of the department assigned to the taxpayer's case 782  
or the employee's immediate supervisor. 783

Matters arising in cases on appeal from a final 784  
determination of the commissioner or in cases certified to the 785  
attorney general for collection are not reviewable by a problem 786  
resolution officer. An action taken by a problem resolution 787  
officer is not a final order of the commissioner appealable to 788  
the board of tax appeals. 789

The commissioner shall prescribe and make available on the 790  
department of taxation's web site a form, that may be submitted 791  
online through the department's web site, to request assistance 792  
from or otherwise communicate with a problem resolution officer. 793  
The form shall be available from a link on the home page of the 794  
department's web site. Upon receipt of such a form, the officer 795  
shall transmit a copy of the form to any employee of the 796  
department involved in the matter listed on the form. 797

The home page of the department's web site shall include a link that leads to a directory of each employee appointed as a problem resolution officer, including the name, phone number, and electronic mail address of the employee. The directory shall also indicate if an employee is assigned as a problem resolution officer as the employee's part-time or full-time duty. This information shall be updated as needed. If a person registers to receive regular communication or updates from the department, this information shall be included in such a communication to the person. If any of the information changes, it shall be included in another communication.

(B) The tax commissioner shall maintain a continuing education program to train employees of the department and to provide them with a current knowledge of state and federal tax laws.

(C) In addition to any other information provided by law, the tax commissioner shall include in the annual report required by section 5703.42 of the Revised Code ~~information~~ all of the following, arranged by tax and whether the taxpayer involved is an individual or a business:

(1) Information about the number and kinds of audits or assessments conducted in the year covered by the report.

(2) The length of time of such audits, which may be compiled into statistics.

(3) The length of time to resolve appeals, which may be compiled into statistics.

(4) The number of audits that remained unresolved as of the last day of the year covered by the report. Of those audits, the report shall indicate whether each had been unresolved for

less than one year, more than one year but less than two years, 827  
more than two years but less than three years, or four years or 828  
more. 829

(5) The number of appeals with respect to which a taxpayer 830  
has filed a petition for reassessment or request for hearing but 831  
that, as of the last day of the year covered by the report, have 832  
have not resulted in a final determination. Of those appeals, 833  
the report shall indicate whether each had been unresolved for 834  
less than one year, more than one year but less than two years, 835  
more than two years but less than three years, or four years or 836  
more. 837

(D) The tax commissioner shall not use the amounts of 838  
taxes assessed by an employee of the department as the basis of 839  
a production quota system for employees or the basis for 840  
evaluating an employee's performance. 841

(E) The tax commissioner shall establish procedures for 842  
monitoring the performance of tax agents that include the use of 843  
evaluations obtained from taxpayers. 844

**Sec. 5703.60.** (A) If a petition for reassessment has been 845  
properly filed under a law that specifies that this section 846  
applies, the tax commissioner shall proceed as follows: 847

(1) Except as provided in division (D) of this section, 848  
the commissioner may correct the assessment by issuing a 849  
corrected assessment. The corrected assessment may reduce or 850  
increase the previous assessment, as the commissioner finds 851  
proper. The commissioner shall send the corrected assessment by 852  
ordinary mail to the address to which the original assessment 853  
was sent, unless the petitioner notifies the commissioner of a 854  
different address. The commissioner's mailing of the corrected 855

assessment is an assessment timely made and issued to the extent 856  
that the original assessment was timely made and issued, 857  
notwithstanding any time limitation otherwise imposed by law. 858

Within ~~sixty-ninety~~ days after the mailing of the 859  
corrected assessment, the petitioner may file a new petition for 860  
reassessment. The petition shall be filed in the same manner as 861  
provided by law for filing the original petition. If a new 862  
petition is properly filed within the ~~sixty-day-ninety-day~~ 863  
period, the commissioner shall proceed under division (A) (2) or 864  
(3) of this section. If a new petition is not properly filed 865  
within the ~~sixty-day-ninety-day~~ period, the corrected assessment 866  
becomes final, and the amount of the corrected assessment is due 867  
and payable from the person assessed. 868

The issuance of a corrected assessment under this division 869  
nullifies the petition for reassessment filed before such 870  
issuance, and that petition shall not be subject to further 871  
administrative review or appeal. The commissioner may issue to 872  
the person assessed only one corrected assessment under this 873  
division. 874

(2) The commissioner may cancel the assessment by issuing 875  
either a corrected assessment or a final determination. The 876  
commissioner may mail the cancellation in the same manner as a 877  
corrected assessment under division (A) (1) of this section. 878  
Cancellation of an assessment pursuant to this division is not 879  
subject to further administrative review or appeal. 880

(3) If no corrected assessment or final determination is 881  
issued under division (A) (1) or (2) of this section, or if a new 882  
petition for reassessment is properly filed under division (A) 883  
(1) of this section, the commissioner shall review the 884  
assessment or corrected assessment petition that is still 885

pending. If the petitioner requests a hearing, the commissioner 886  
shall assign a time and place for the hearing and notify the 887  
petitioner of such time and place, ~~but the commissioner may~~ 888  
~~continue the hearing from time to time as necessary. Upon~~ The 889  
hearing shall be held not later than one hundred eighty days 890  
after the hearing is requested, unless the petitioner files a 891  
request to extend this deadline by ninety days, which the 892  
commissioner shall grant, or the deadline is extended either 893  
pursuant to division (A) (5) of this section or by agreement of 894  
the petitioner and commissioner. Subject to division (A) (4) of 895  
this section, upon completion of the review and hearing, if 896  
requested by the person assessed, the commissioner shall either 897  
cancel the assessment or corrected assessment by issuing a 898  
corrected assessment or final determination under division (A) 899  
(2) of this section, or issue a final determination that 900  
reduces, affirms, or increases the assessment or corrected 901  
assessment, as the commissioner finds proper. If a final 902  
determination is issued under this division, a copy of it shall 903  
be served on the petitioner in the manner provided by section 904  
5703.37 of the Revised Code, and it is subject to appeal under 905  
section 5717.02 of the Revised Code. Only objections decided on 906  
the merits by the board of tax appeals or a court shall be given 907  
the effect of collateral estoppel or res judicata in considering 908  
an application for refund of amounts paid pursuant to the 909  
assessment or corrected assessment. 910

(4) Within sixty days after the commissioner issues a 911  
final determination described in division (A) (3) of this 912  
section, the petitioner may file a motion for reconsideration 913  
with the commissioner, which may include additional supporting 914  
documentation. The commissioner may issue an amended final 915  
determination within thirty days after receiving the motion. If 916

that deadline expires without issuance of an amended final 917  
determination, then on that expiration date the original final 918  
determination is deemed to be the final determination, which may 919  
be appealed under section 5717.02 of the Revised Code. Upon the 920  
written consent of the petitioner, the commissioner may extend 921  
the thirty-day period for issuing an amended final determination 922  
under this paragraph by up to an additional thirty days. 923

(5) The commissioner may, within sixty days after the 924  
filing of a petition for reassessment, submit a request to the 925  
petitioner for a settlement conference to explore opportunities 926  
to resolve the petition. If the petitioner accepts the request, 927  
the conference shall be held within one hundred eighty days 928  
after the petition's filing date and the deadline by which a 929  
hearing must be held under division (A) (3) of this section shall 930  
be extended by the number of days between the date the 931  
commissioner makes the request for a conference and the date of 932  
the conference. 933

(B) Except as provided in division (D) of this section, in 934  
addition to the authority provided in division (A) of this 935  
section and division (H) of section 5703.05 of the Revised Code, 936  
the tax commissioner, on the commissioner's own motion, may 937  
issue a corrected assessment with regard to the assessment of 938  
any tax for which a properly filed petition for reassessment 939  
would be subject to division (A) of this section. A corrected 940  
assessment may be issued under this division only if the 941  
original assessment has not been certified to the attorney 942  
general for collection under section 131.02 of the Revised Code, 943  
or is not an appeal pursuant to section 5717.02 of the Revised 944  
Code. The corrected assessment shall not increase the amount of 945  
tax, penalty, or additional charge if the statute of limitations 946  
to issue a new assessment for such increase has expired. The 947

corrected assessment shall be issued and reviewed in the same 948  
manner as a corrected assessment under division (A) (1) of this 949  
section. 950

(C) If the tax commissioner issues a corrected assessment 951  
or final determination under this section that reduces an 952  
assessment below the amount paid thereon, and the reduction is 953  
made at the written request of the party assessed, either 954  
through the filing of a proper petition for reassessment or 955  
otherwise, the commissioner shall certify any overpayment as a 956  
refund due only to the extent a refund could have been timely 957  
claimed when the request was made. If the reduction is made on 958  
the commissioner's own motion, the commissioner shall certify 959  
any overpayment as a refund due only to the extent a refund 960  
could have been timely claimed at the time the reduction was 961  
made. 962

(D) The tax commissioner shall not issue a corrected 963  
assessment under division (A) (1) or (B) of this section after 964  
the party assessed has requested in writing that the 965  
commissioner not use that procedure. 966

(E) This section does not require the tax commissioner to 967  
issue a corrected assessment. 968

(F) Notwithstanding any other section of the Revised Code, 969  
interest on an assessment for which a petition for reassessment 970  
has been filed shall no longer accrue more than one year after 971  
the filing date of that petition through the date that the 972  
commissioner issues a final determination on that petition. 973

(G) Nothing in this section prohibits the tax commissioner 974  
from doing either of the following between the time a petition 975  
for reassessment is filed and a final determination is issued: 976

(1) Requesting additional supporting documentation from 977  
the petitioner; 978

(2) Communicating about, negotiating, or entering into a 979  
settlement agreement with a petitioner, regardless of whether a 980  
settlement conference is held under division (A) (5) of this 981  
section. 982

**Sec. 5703.70.** (A) On the filing of an application for 983  
refund under section 718.91, 3734.905, 4307.05, 4307.07, 984  
5726.30, 5727.28, 5727.91, 5728.061, 5733.12, 5735.122, 5735.13, 985  
5735.14, 5735.141, 5735.142, 5735.18, 5736.08, 5739.07, 986  
5739.104, 5741.10, 5743.05, 5743.53, 5747.11, 5749.08, 5751.08, 987  
or 5753.06 of the Revised Code, or an application for 988  
compensation under section 5739.061 of the Revised Code, if the 989  
tax commissioner determines that the amount of the refund or 990  
compensation to which the applicant is entitled is less than the 991  
amount claimed in the application, the commissioner shall give 992  
the applicant written notice electronically or by ordinary mail 993  
of the amount. If sent by ordinary mail, the notice shall be 994  
sent to the address shown on the application unless the 995  
applicant notifies the commissioner of a different address. If 996  
sent electronically, the notice shall be sent to the person or 997  
the person's authorized representative through secure electronic 998  
means associated with the person's or representative's last 999  
known electronic mail address, but only with the person's 1000  
consent. The applicant shall have ~~sixty-ninety~~ days from the 1001  
date the commissioner electronically sends or mails the notice 1002  
to provide additional information to the commissioner or request 1003  
a hearing, or both. 1004

(B) If the applicant neither requests a hearing nor 1005  
provides additional information to the tax commissioner within 1006

the time prescribed by division (A) of this section, the 1007  
commissioner shall take no further action, and the refund or 1008  
compensation amount denied becomes final. 1009

(C) (1) If the applicant requests a hearing within the time 1010  
prescribed by division (A) of this section, the tax commissioner 1011  
shall assign a time and place for the hearing and notify the 1012  
applicant of such time and place, ~~but the commissioner may~~ 1013  
~~continue the hearing from time to time, as necessary.~~ The 1014  
hearing shall be held not later than one hundred eighty days 1015  
after the hearing is requested, unless the applicant files a 1016  
request to extend this deadline by ninety days, which the 1017  
commissioner shall grant, or the deadline is extended either as 1018  
required by division (C) (5) of this section or by agreement of 1019  
the applicant and commissioner. After the hearing, the 1020  
commissioner may make such adjustments to the refund or 1021  
compensation as the commissioner finds proper, and shall issue a 1022  
final determination thereon. 1023

(2) If the applicant does not request a hearing, but 1024  
provides additional information, within the time prescribed by 1025  
division (A) of this section, the commissioner shall review the 1026  
information, make such adjustments to the refund or compensation 1027  
as the commissioner finds proper, and issue a final 1028  
determination thereon. The commissioner may review such 1029  
information and make such adjustments as many times as the 1030  
commissioner finds proper before the issuance of a final 1031  
determination. 1032

(3) If the applicant requests a hearing and provides 1033  
additional information within the time prescribed by division 1034  
(A) of this section, the commissioner may review the information 1035  
and make such adjustments to the refund or compensation as the 1036

commissioner finds proper. The commissioner may review such 1037  
information and make such adjustments as many times as the 1038  
commissioner finds proper before the issuance of a final 1039  
determination. 1040

The commissioner shall assign a time and place for the 1041  
hearing and notify the applicant of such time and place, ~~but the~~ 1042  
~~commissioner may continue the hearing from time to time, as~~ 1043  
~~necessary~~ and the deadline for holding the hearing and the 1044  
circumstances for extending that deadline shall be the same as 1045  
described in division (C) (1) of this section. After the hearing, 1046  
the commissioner may make any additional adjustments to the 1047  
refund or compensation as the commissioner finds proper and 1048  
shall issue a final determination thereon. 1049

(4) Within sixty days after the commissioner issues a 1050  
final determination under division (C) (1), (2), or (3) of this 1051  
section, the applicant may file a motion for reconsideration 1052  
with the commissioner, which may include additional supporting 1053  
documentation. The commissioner may issue an amended final 1054  
determination within thirty days after receiving the motion. If 1055  
that deadline expires without issuance of an amended final 1056  
determination, then on that expiration date the original final 1057  
determination is deemed to be the final determination, which may 1058  
be appealed under section 5717.02 of the Revised Code. Upon the 1059  
written consent of the petitioner, the commissioner may extend 1060  
the thirty-day period for issuing an amended final determination 1061  
under this paragraph by up to an additional thirty days. 1062

(5) The commissioner may, within sixty days after the 1063  
applicant requests a hearing, submit a request to the applicant 1064  
for a settlement conference to explore opportunities to agree 1065  
upon the amount of the refund. If the applicant accepts the 1066

request, the conference shall be held not later than one hundred 1067  
eighty days after the hearing request has been filed and the 1068  
date on which the hearing would otherwise be held shall be 1069  
extended by the number of days between the date the commissioner 1070  
makes the request for a conference and the date of the 1071  
conference. After the conference, if the applicant and the 1072  
commissioner arrive at an agreement, the commissioner shall make 1073  
any agreed-upon adjustments to the refund or compensation and 1074  
shall issue a final determination thereon. 1075

(6) The commissioner shall serve a copy of the final 1076  
determination made under division (C) (1), (2), ~~or~~ (3), (4), or 1077  
(5) of this section on the applicant in the manner provided in 1078  
section 5703.37 of the Revised Code, and the decision is final, 1079  
subject to appeal under section 5717.02 of the Revised Code. 1080

(D) The tax commissioner shall certify to the director of 1081  
budget and management and treasurer of state for payment from 1082  
the tax refund fund created by section 5703.052 of the Revised 1083  
Code, the amount of the refund to be refunded under division (B) 1084  
or (C) of this section. The commissioner also shall certify to 1085  
the director and treasurer of state for payment from the general 1086  
revenue fund the amount of compensation to be paid under 1087  
division (B) or (C) of this section. 1088

(E) Nothing in this section prohibits the tax commissioner 1089  
doing either of the following between the time a hearing is 1090  
requested or the applicant provides additional information to 1091  
the commissioner and a final determination is issued: 1092

(1) Requesting additional supporting documentation from 1093  
the applicant; 1094

(2) Communicating about, negotiating, or entering into a 1095

settlement agreement with an applicant, regardless of whether a 1096  
settlement conference is held under division (C) (5) of this 1097  
section. 1098

**Sec. 5709.22.** (A) After receiving an opinion from the 1099  
director of environmental protection, the director of natural 1100  
resources, or the director of development, the tax commissioner 1101  
shall promptly ascertain if an application filed under section 1102  
5709.21 of the Revised Code shall be allowed or disallowed in 1103  
whole or in part. The commissioner shall give written notice of 1104  
the proposed finding to the applicant and the county auditor of 1105  
the county in which the facility described in the application is 1106  
located. Within ~~sixty-ninety~~ days after sending written notice 1107  
of the proposed finding, the applicant or the county auditor may 1108  
file a request for reconsideration, in writing, to the 1109  
commissioner and may request that the commissioner conduct a 1110  
hearing on the application. If no request for reconsideration is 1111  
filed, the commissioner's proposed findings shall be final and, 1112  
if applicable, the commissioner shall issue an exempt facility 1113  
certificate, which shall not be subject to appeal pursuant to 1114  
section 5717.02 of the Revised Code. 1115

(B) If a reconsideration of the tax commissioner's 1116  
proposed finding is requested by the applicant or the county 1117  
auditor, the commissioner shall notify the applicant and the 1118  
auditor of the time and place of the hearing, which the 1119  
commissioner may continue from time to time as the commissioner 1120  
finds necessary. The commissioner also shall notify the 1121  
environmental protection agency, department of natural 1122  
resources, or department of development, as applicable, of the 1123  
hearing. The environmental protection agency, department of 1124  
natural resources, or department of development shall 1125  
participate in the hearing if requested in writing by the 1126

commissioner, the applicant, or the county auditor. After 1127  
conducting the hearing, the commissioner shall issue a final 1128  
determination, with a copy of it served on the applicant and 1129  
applicable county auditors in the manner prescribed by section 1130  
5703.37 of the Revised Code. The final determination is subject 1131  
to appeal pursuant to section 5717.02 of the Revised Code. Once 1132  
all appeals are exhausted, the commissioner shall issue, if 1133  
applicable, the exempt facility certificate based on the outcome 1134  
of the appeal. 1135

(C) The tax commissioner, on the commissioner's own 1136  
initiative or on complaint by the county auditor of any county 1137  
in which property to which the exempt facility certificate 1138  
relates is located, shall revoke the certificate, or modify it 1139  
by restricting its operation, if it appears to the commissioner 1140  
that any of the following has occurred: 1141

(1) The certificate was obtained by fraud or 1142  
misrepresentation; 1143

(2) The holder of the certificate has failed substantially 1144  
to proceed with the construction, reconstruction, installation, 1145  
or acquisition of an exempt facility; 1146

(3) The property to which the certificate relates has 1147  
ceased to be used as an exempt facility; 1148

(4) The tax commissioner issued the certificate in error. 1149  
As used in this section, "error" means any of the following: 1150

(a) A clerical or mathematical mistake; 1151

(b) When the commissioner agrees with an opinion from the 1152  
director of environmental protection, the director of natural 1153  
resources, or the director of development that a certificate 1154  
should not have been issued; 1155

(c) When the tax commissioner determines that the issuance 1156  
of the certificate may have been improper as the result of a 1157  
final adjudication by the board of tax appeals, or by a court 1158  
with jurisdiction on appeal from that board, that is adverse to 1159  
the original exempt status of the facility, regardless of 1160  
whether the holder of the certificate was a party to such 1161  
adjudication. 1162

(D) If the revocation or modification of a certificate 1163  
under division (C) (4) of this section is an action found to be 1164  
frivolous for the purposes of section 5703.54 of the Revised 1165  
Code the certificate holder may claim damages as provided under 1166  
division (B) of that section. 1167

(E) Upon service of notice to the holder of an exempt 1168  
facility certificate, in the manner provided in section 5703.37 1169  
of the Revised Code, of the tax commissioner's revocation or 1170  
modification of the certificate under division (C) of this 1171  
section, the certificate shall cease to be in force or shall 1172  
remain in force only as modified, as the case may require. The 1173  
notice is subject to appeal under section 5717.02 of the Revised 1174  
Code. Once all appeals are exhausted, the commissioner shall 1175  
issue a modified certificate, if applicable, and the holder of 1176  
the certificate shall be allowed to claim a refund within one 1177  
hundred eighty days, notwithstanding any other time limitation 1178  
provided by law of the taxes paid as a result of the certificate 1179  
being revoked or modified. 1180

**Sec. 5715.34.** (A) When a reassessment of all real 1181  
property, or any class of property, situated in the county, 1182  
township, municipal corporation, or other taxing district is 1183  
ordered by the tax commissioner, the county auditor, within 1184  
~~sixty~~ninety days of the receipt of such order, shall commence 1185

the reassessment in the manner provided by law and by rules 1186  
prescribed and issued by the commissioner. 1187

(B) If a county auditor determines to reassess all real 1188  
property situated in the county prior to the time the auditor is 1189  
ordered to do so in compliance with section 5713.01 of the 1190  
Revised Code and division (A) of this section, certifies to the 1191  
tax commissioner that the auditor has sufficient moneys 1192  
available to do so, and requests the commissioner to order the 1193  
reassessment at a date earlier than would otherwise be required, 1194  
the commissioner shall issue an order to the auditor to do so. 1195  
The auditor shall commence the reassessment in the manner 1196  
provided by law and by rules adopted by the commissioner, within 1197  
~~sixty-ninety~~ days after receiving the order. 1198

(C) If the county auditor refuses, neglects, or fails to 1199  
commence a reassessment within ~~sixty-ninety~~ days after receiving 1200  
such order, or refuses, neglects, or fails to complete the 1201  
reassessment within the time limit prescribed and set forth in 1202  
such order, the tax commissioner shall withhold from such county 1203  
its share in the distribution of state revenue to local 1204  
government pursuant to section 5747.50 of the Revised Code and 1205  
shall direct the department of education and workforce to 1206  
withhold therefrom its share in the distribution of state 1207  
revenue to school districts pursuant to Title XXXIII of the 1208  
Revised Code. The commissioner shall withhold the distribution 1209  
of such funds until such county auditor has complied with all 1210  
the provisions of this section, and the department shall 1211  
withhold the distribution of such funds until the commissioner 1212  
has notified the department that such auditor has complied with 1213  
all of the provisions of this section. 1214

**Sec. 5717.01.** An appeal from a decision of a county board 1215

of revision may be taken to the board of tax appeals within 1216  
thirty days after notice of the decision of the county board of 1217  
revision is mailed as provided in division (A) of section 1218  
5715.20 of the Revised Code. Such an appeal may be taken by the 1219  
county auditor, the tax commissioner, or any board, legislative 1220  
authority, public official, or taxpayer authorized by section 1221  
5715.19 of the Revised Code to file complaints against 1222  
valuations or assessments with the auditor, except that a 1223  
subdivision or the legislative authority or mayor of a 1224  
subdivision may file such an appeal only if the subdivision owns 1225  
or leases the property that is the subject of the board of 1226  
revision's decision, and except that no such appeal may be taken 1227  
by a third party complainant, as defined in that section. Such 1228  
appeal shall be taken by the filing of a notice of appeal, in 1229  
person or by certified mail, express mail, facsimile 1230  
transmission, electronic transmission, or by authorized delivery 1231  
service, with the board of tax appeals and with the county board 1232  
of revision. If notice of appeal is filed by certified mail, 1233  
express mail, or authorized delivery service as provided in 1234  
section 5703.056 of the Revised Code, the date of the United 1235  
States postmark placed on the sender's receipt by the postal 1236  
service or the date of receipt recorded by the authorized 1237  
delivery service shall be treated as the date of filing. If 1238  
notice of appeal is filed by facsimile transmission or 1239  
electronic transmission, the date and time the notice is 1240  
received by the board shall be the date and time reflected on a 1241  
timestamp provided by the board's electronic system, and the 1242  
appeal shall be considered filed with the board on the date 1243  
reflected on that timestamp. Any timestamp provided by another 1244  
computer system or electronic submission device shall not affect 1245  
the time and date the notice is received by the board. Upon 1246  
receipt of such notice of appeal such county board of revision 1247

shall notify all persons thereof who were parties to the 1248  
proceeding before such county board of revision by either 1249  
certified mail or, if the board has record of an internet 1250  
identifier of record associated with such a person, by ordinary 1251  
mail and by that internet identifier of record, and shall file 1252  
proof of such notice or, in the case of ordinary mail, an 1253  
affidavit attesting that the board sent the notice with the 1254  
board of tax appeals. The county board of revision shall 1255  
thereupon certify to the board of tax appeals a transcript of 1256  
the record of the proceedings of the county board of revision 1257  
pertaining to the original complaint, and all evidence offered 1258  
in connection therewith. Such appeal may be heard by the board 1259  
of tax appeals at its offices in Columbus or in the county where 1260  
the property is listed for taxation, or the board of tax appeals 1261  
may cause its examiners to conduct such hearing and to report to 1262  
it their findings for affirmation or rejection. An appeal may 1263  
proceed pursuant to section 5703.021 of the Revised Code on the 1264  
small claims docket if the appeal qualifies under that section. 1265

The board of tax appeals may order the appeal to be heard 1266  
on the record and the evidence certified to it by the county 1267  
board of revision, or it may order the hearing of additional 1268  
evidence, and it may make such investigation concerning the 1269  
appeal as it deems proper. If the board orders a hearing, the 1270  
board shall render its decision within twelve months after the 1271  
date of that hearing. If the board does not order a hearing, the 1272  
board shall render its decision within twelve months after the 1273  
last date on which a brief was filed in the case. In either 1274  
case, the time for rendering the decision may be extended with 1275  
the consent of all parties to the appeal. 1276

As used in this section, "internet identifier of record" 1277  
has the same meaning as in section 9.312 of the Revised Code. 1278

**Sec. 5717.011.** (A) As used in this chapter, "tax administrator" has the same meaning as in section 718.01 of the Revised Code.

(B) Appeals from a final determination of a local board of tax review created under section 718.11 of the Revised Code may be taken by the taxpayer or the tax administrator to the board of tax appeals or may be taken by the taxpayer or the tax administrator to a court of common pleas as otherwise provided by law. If the taxpayer or the tax administrator elects to make an appeal to the board of tax appeals or court of common pleas, and subject to section 5703.021 of the Revised Code with respect to appeals assigned to the small claims docket, the appeal shall be taken by the filing of a notice of appeal with the board of tax appeals or court of common pleas, the local board of tax review, and the opposing party. The notice of appeal shall be filed within sixty days after the day the appellant receives notice of the final determination issued under section 718.11 of the Revised Code. An appeal filed with a court of common pleas is governed by the Rules of Civil Procedure and other rules of practice and procedure applicable to civil actions. For an appeal filed with the board of tax appeals, the notice of appeal may be filed in person or by certified mail, express mail, facsimile transmission, electronic transmission, or by authorized delivery service as provided in section 5703.056 of the Revised Code. If the notice of appeal is filed by certified mail, express mail, or authorized delivery service as provided in section 5703.056 of the Revised Code, the date of the United States postmark placed on the sender's receipt by the postal service or the date of receipt recorded by the authorized delivery service shall be treated as the date of filing with the board. If notice of appeal is filed by facsimile transmission or

electronic transmission, the date and time the notice is 1310  
received by the board shall be the date and time reflected on a 1311  
timestamp provided by the board's electronic system, and the 1312  
appeal shall be considered filed with the board on the date 1313  
reflected on that timestamp. Any timestamp provided by another 1314  
computer system or electronic submission device shall not affect 1315  
the time and date the notice is received by the board. The 1316  
notice of appeal shall have attached thereto and incorporated 1317  
therein by reference a true copy of the final determination 1318  
issued under section 718.11 of the Revised Code, but failure to 1319  
attach a copy of such notice and incorporate it by reference in 1320  
the notice of appeal does not invalidate the appeal. 1321

(C) A notice of appeal for an appeal filed with the board 1322  
of tax appeals shall contain a short and plain statement of the 1323  
claimed errors in the final determination of the local board of 1324  
tax review showing that the appellant is entitled to relief and 1325  
a demand for the relief to which the appellant claims to be 1326  
entitled. An appellant may amend the notice of appeal once as a 1327  
matter of course within sixty days after the certification of 1328  
the transcript. Otherwise, an appellant may amend the notice of 1329  
appeal only after receiving leave of the board or the written 1330  
consent of each adverse party. Leave of the board shall be 1331  
freely given when justice so requires. 1332

(D) Upon the filing of a notice of appeal with the board 1333  
of tax appeals, the local board of tax review shall certify to 1334  
the board of tax appeals a transcript of the record of the 1335  
proceedings before it, together with all evidence considered by 1336  
it in connection therewith. Such appeals may be heard by the 1337  
board at its office in Columbus or in the county where the 1338  
appellant resides, or it may cause its examiners to conduct such 1339  
hearings and to report to it their findings for affirmation or 1340

rejection. The board may order the appeal to be heard upon the  
record and the evidence certified to it by the tax  
administrator, but upon the application of any interested party  
the board shall order the hearing of additional evidence, and  
the board may make such investigation concerning the appeal as  
it considers proper. An appeal may proceed pursuant to section  
5703.021 of the Revised Code on the small claims docket if the  
appeals qualifies under that section. If the board orders a  
hearing, the board shall render its decision within twelve  
months after the date of that hearing. If the board does not  
order a hearing, the board shall render its decision within  
twelve months after the last date on which a brief was filed in  
the case. In either case, the time for rendering the decision  
may be extended with the consent of all parties to the appeal.

(E) If an issue being appealed under this section is  
addressed in a municipal corporation's ordinance or regulation,  
the tax administrator, upon the request of the board of tax  
appeals, shall provide a copy of the ordinance or regulation to  
the board of tax appeals.

**Sec. 5717.02.** (A) Except as otherwise provided by law,  
appeals from final determinations by the tax commissioner of any  
preliminary, amended, or final tax assessments, reassessments,  
valuations, determinations, findings, computations, or orders  
made by the commissioner may be taken to the board of tax  
appeals by the taxpayer, by the person to whom notice of the tax  
assessment, reassessment, valuation, determination, finding,  
computation, or order by the commissioner is required by law to  
be given, by the director of budget and management if the  
revenues affected by that decision would accrue primarily to the  
state treasury, or by the county auditors of the counties to the  
undivided general tax funds of which the revenues affected by

that decision would primarily accrue. Appeals from the 1372  
redetermination by the director of development services under 1373  
division (B) of section 5709.64 or division (A) of section 1374  
5709.66 of the Revised Code may be taken to the board of tax 1375  
appeals by the enterprise to which notice of the redetermination 1376  
is required by law to be given. Appeals from a decision of the 1377  
tax commissioner or county auditor concerning an application for 1378  
a property tax exemption may be taken to the board of tax 1379  
appeals by the applicant or by a school district that filed a 1380  
statement concerning that application under division (C) of 1381  
section 5715.27 of the Revised Code. Appeals from a 1382  
redetermination by the director of job and family services under 1383  
section 5733.42 of the Revised Code may be taken by the person 1384  
to which the notice of the redetermination is required by law to 1385  
be given under that section. 1386

(B) The appeals shall be taken by the filing of a notice 1387  
of appeal with the board, and with the tax commissioner if the 1388  
tax commissioner's action is the subject of the appeal, with the 1389  
county auditor if the county auditor's action is the subject of 1390  
the appeal, with the director of development services if that 1391  
director's action is the subject of the appeal, or with the 1392  
director of job and family services if that director's action is 1393  
the subject of the appeal. The notice of appeal shall be filed 1394  
within ~~sixty~~ninety days after service of the notice of the tax 1395  
assessment, reassessment, valuation, determination, finding, 1396  
computation, or order by the commissioner, property tax 1397  
exemption determination by the commissioner or the county 1398  
auditor, or redetermination by the director has been given as 1399  
provided in section 5703.37, 5709.64, 5709.66, or 5733.42 of the 1400  
Revised Code. The notice of appeal may be filed in person or by 1401  
certified mail, express mail, facsimile transmission, electronic 1402

transmission or by authorized delivery service. If the notice of 1403  
appeal is filed by certified mail, express mail, or authorized 1404  
delivery service as provided in section 5703.056 of the Revised 1405  
Code, the date of the United States postmark placed on the 1406  
sender's receipt by the postal service or the date of receipt 1407  
recorded by the authorized delivery service shall be treated as 1408  
the date of filing. If notice of appeal is filed by facsimile 1409  
transmission or electronic transmission, the date and time the 1410  
notice is received by the board shall be the date and time 1411  
reflected on a timestamp provided by the board's electronic 1412  
system, and the appeal shall be considered filed with the board 1413  
on the date reflected on that timestamp. Any timestamp provided 1414  
by another computer system or electronic submission device shall 1415  
not affect the time and date the notice is received by the 1416  
board. The notice of appeal shall have attached to it and 1417  
incorporated in it by reference a true copy of the notice sent 1418  
by the commissioner, county auditor, or director to the 1419  
taxpayer, enterprise, or other person of the final determination 1420  
or redetermination complained of, but failure to attach a copy 1421  
of that notice and to incorporate it by reference in the notice 1422  
of appeal does not invalidate the appeal. 1423

(C) A notice of appeal shall contain a short and plain 1424  
statement of the claimed errors in the determination or 1425  
redetermination of the tax commissioner, county auditor, or 1426  
director showing that the appellant is entitled to relief and a 1427  
demand for the relief to which the appellant claims to be 1428  
entitled. An appellant may amend the notice of appeal once as a 1429  
matter of course within sixty days after the certification of 1430  
the transcript. Otherwise, an appellant may amend the notice of 1431  
appeal only after receiving leave of the board or the written 1432  
consent of each adverse party. Leave of the board shall be 1433

freely given when justice so requires. 1434

(D) Upon the filing of a notice of appeal, the tax 1435  
commissioner, county auditor, or the director, as appropriate, 1436  
shall certify to the board a transcript of the record of the 1437  
proceedings before the commissioner, auditor, or director, 1438  
together with all evidence considered by the commissioner, 1439  
auditor, or director in connection with the proceedings. Those 1440  
appeals or applications may be heard by the board at its office 1441  
in Columbus or in the county where the appellant resides, or it 1442  
may cause its examiners to conduct the hearings and to report to 1443  
it their findings for affirmation or rejection. 1444

(E) The board may order the appeal to be heard upon the 1445  
record and the evidence certified to it by the commissioner, 1446  
county auditor, or director, but upon the application of any 1447  
interested party the board shall order the hearing of additional 1448  
evidence, and it may make an investigation concerning the appeal 1449  
that it considers proper. An appeal may proceed pursuant to 1450  
section 5703.021 of the Revised Code on the small claims docket 1451  
if the appeal qualifies under that section. If the board orders 1452  
a hearing, the board shall render its decision within twelve 1453  
months after the date of that hearing. If the board does not 1454  
order a hearing, the board shall render its decision within 1455  
twelve months after the last date on which a brief was filed in 1456  
the case. In either case, the time for rendering the decision 1457  
may be extended with the consent of all parties to the appeal. 1458

Sec. 5717.021. If the tax commissioner has not issued a 1459  
final determination or proposed a final determination within one 1460  
year after a hearing held under section 5703.60 or 5703.70 of 1461  
the Revised Code occurs or, if a petitioner does not request a 1462  
hearing under section 5703.60 of the Revised Code, within one 1463

year after the petition for reassessment is filed, then the 1464  
petitioner or applicant, respectively, may appeal the assessment 1465  
or denial of a refund, respectively, to the board of tax 1466  
appeals. The appeal shall be taken in the same manner as an 1467  
appeal taken under section 5717.02 of the Revised Code, except 1468  
as follows: 1469

(A) The assessment or denial of the refund shall be the 1470  
tax commissioner's determination that is appealed against. 1471

(B) The transcript of the record of proceedings that the 1472  
commissioner is required to file shall include any information, 1473  
records, or documents that relate to the petition or denial. 1474

(C) Any objection raised by the appellant in its petition 1475  
for reassessment, any objection raised by the appellant in 1476  
writing to the commissioner after the filing of a petition for 1477  
reassessment but before the filing of an appeal under this 1478  
section, or any documentation submitted to the commissioner in 1479  
response to the commissioner's denial of a refund shall be 1480  
considered denied by the commissioner and an error that may be 1481  
appealed. 1482

(D) In the case of an appeal of a refund denial, an 1483  
appellant may raise any basis as to why the denial was improper, 1484  
even if the basis was not raised before the filing of the appeal 1485  
under this section. 1486

(E) Within sixty days after the notice of appeal is filed, 1487  
the commissioner shall file a short and plain statement of the 1488  
bases for sustaining an assessment or the denial of a refund, 1489  
all of which must have been communicated in writing to the 1490  
appellant before the filing of the appeal under this section. 1491  
The board may deny an appeal filed under this section only on 1492

the basis of an issue raised in the commissioner's statement. 1493

(F) Within thirty days after the commissioner's statement 1494  
is filed under division (E) of this section, the appellant may 1495  
amend the notice of appeal in order to raise additional 1496  
objections to the commissioner's position. 1497

(G) If, for an appeal filed under this section, an 1498  
appellant makes a prima facie showing of the facts necessary to 1499  
support the appellant's position, the tax commissioner has the 1500  
burden of proving, by clear and convincing evidence, that the 1501  
assessment should be sustained or the refund should be denied. 1502

**Sec. 5726.20.** (A) The tax commissioner may make an 1503  
assessment, based on any information in the commissioner's 1504  
possession, against any person that fails to file a return or 1505  
report or pay any tax as required by this chapter. The reporting 1506  
person for a taxpayer shall file the annual report required 1507  
under section 5726.03 of the Revised Code and remit the tax 1508  
imposed by this chapter. Each person included in the annual 1509  
report of the taxpayer is jointly and severally liable for the 1510  
tax imposed by this chapter and any penalties and interest 1511  
thereon. If the reporting person fails, for any reason, to file 1512  
and remit any tax, the amount due may be collected by assessment 1513  
against the reporting person and against any or all other 1514  
persons required to be included in the annual report of the 1515  
taxpayer as provided in section 5703.90 of the Revised Code. The 1516  
commissioner shall make the assessment in the manner provided in 1517  
this section. The commissioner shall give the person assessed 1518  
written notice of the assessment as provided in section 5703.37 1519  
of the Revised Code. With the notice, the commissioner shall 1520  
provide instructions on the manner in which to petition for 1521  
reassessment and request a hearing with respect to the petition. 1522

(B) No assessment shall be made or issued against a person 1523  
under this section more than four years after the later of the 1524  
final date the report subject to assessment was required to be 1525  
filed or the date such report was filed. Such time limit may be 1526  
extended if both the person and the commissioner consent in 1527  
writing to the extension or if an agreement waiving or extending 1528  
the time limit has been entered into pursuant to section 122.171 1529  
of the Revised Code. Any such extension shall extend the four- 1530  
year time limit prescribed in division (A) of section 5726.30 of 1531  
the Revised Code for the same period of time. There shall be no 1532  
bar or limit to an assessment against a person that fails to 1533  
file a report subject to assessment as required by this chapter, 1534  
or that files a fraudulent report. 1535

(C) Unless the person assessed, within ~~sixty-ninety~~ days 1536  
after service of the notice of assessment, files with the tax 1537  
commissioner a written petition for reassessment signed by the 1538  
person or the person's authorized agent having knowledge of the 1539  
facts, the assessment shall become final, and the amount of the 1540  
assessment is due and payable from the person assessed to the 1541  
treasurer of state. A petition shall indicate the objections of 1542  
the person assessed, but additional objections may be raised in 1543  
writing if received by the commissioner prior to the date shown 1544  
on the final determination. If a petition for reassessment has 1545  
been properly filed, the commissioner shall proceed under 1546  
section 5703.60 of the Revised Code. 1547

(D) (1) After an assessment becomes final, if any portion 1548  
of the assessment, including any accrued interest, remains 1549  
unpaid, a certified copy of the tax commissioner's entry making 1550  
the assessment final may be filed in the office of the clerk of 1551  
the court of common pleas in the county in which the person 1552  
resides or has its principal place of business in this state, or 1553

in the office of the clerk of court of common pleas of Franklin 1554  
county. 1555

(2) Immediately upon the filing of the entry, the clerk 1556  
shall enter judgment for the state against the person assessed 1557  
in the amount shown on the entry. The judgment may be filed by 1558  
the clerk in a loose-leaf book entitled, "special judgments for 1559  
the financial institution tax" and shall have the same effect as 1560  
other judgments. Execution shall issue upon the judgment at the 1561  
request of the tax commissioner, and all laws applicable to 1562  
sales on execution shall apply to sales made under the judgment. 1563

(3) If the assessment is not paid in its entirety within 1564  
~~sixty-ninety~~ days after the day the assessment was issued, the 1565  
portion of the assessment consisting of tax due shall bear 1566  
interest at the rate per annum prescribed by section 5703.47 of 1567  
the Revised Code from the date the tax commissioner issues the 1568  
assessment until the date the assessment is paid or until it is 1569  
certified to the attorney general for collection under section 1570  
131.02 of the Revised Code, whichever comes first. If the unpaid 1571  
portion of the assessment is certified to the attorney general 1572  
for collection, the entire unpaid portion of the assessment 1573  
shall bear interest at the rate per annum prescribed by section 1574  
5703.47 of the Revised Code from the date of certification until 1575  
the date it is paid in its entirety. Interest shall be paid in 1576  
the same manner as the tax and may be collected by the issuance 1577  
of an assessment under this section. 1578

(E) If the tax commissioner believes that collection of 1579  
the tax imposed by this chapter will be jeopardized unless 1580  
proceedings to collect or secure collection of the tax are 1581  
instituted without delay, the commissioner may issue a jeopardy 1582  
assessment against the person liable for the tax. Immediately 1583

upon the issuance of the jeopardy assessment, the commissioner 1584  
shall file an entry with the clerk of the court of common pleas 1585  
in the manner prescribed by division (D) of this section. Notice 1586  
of the jeopardy assessment shall be served on the person 1587  
assessed or the person's authorized agent in the manner provided 1588  
in section 5703.37 of the Revised Code within five days of the 1589  
filing of the entry with the clerk. The total amount assessed 1590  
shall be immediately due and payable, unless the person assessed 1591  
files a petition for reassessment in accordance with division 1592  
(C) of this section and provides security in a form satisfactory 1593  
to the commissioner and in an amount sufficient to satisfy the 1594  
unpaid balance of the assessment. Full or partial payment of the 1595  
assessment shall not prejudice the commissioner's consideration 1596  
of the petition for reassessment. 1597

(F) The tax commissioner shall immediately forward to the 1598  
treasurer of state all amounts the commissioner receives under 1599  
this section. Such amounts shall be considered as revenue 1600  
arising from the tax imposed by this chapter. 1601

(G) If the tax commissioner possesses information 1602  
indicating that the amount of tax a taxpayer is required to pay 1603  
under this chapter exceeds the amount the reporting person for 1604  
the taxpayer paid, the tax commissioner may audit a sample of 1605  
the taxpayer's gross receipts over a representative period of 1606  
time to ascertain the amount of tax due, and may issue an 1607  
assessment based on the audit. The tax commissioner shall make a 1608  
good faith effort to reach agreement with the taxpayer in 1609  
selecting a representative sample. The tax commissioner may 1610  
apply a sampling method only if the commissioner has prescribed 1611  
the method by rule. 1612

(H) If the whereabouts of a person subject to this chapter 1613

is not known to the tax commissioner, the secretary of state is 1614  
hereby deemed to be that person's agent for purposes of service 1615  
of process or notice of any assessment, action, or proceedings 1616  
instituted in this state against the person under this chapter. 1617  
Such process or notice shall be served on such person by the 1618  
commissioner or by an agent of the commissioner by leaving a 1619  
true and attested copy of the process or notice at the office of 1620  
the secretary of state at least fifteen days before the return 1621  
day of such process or notice, and by sending a copy of the 1622  
process or notice to such person by ordinary mail, with an 1623  
endorsement thereon of the service upon the secretary of state, 1624  
addressed to such person at the person's last known address. 1625

**Sec. 5727.26.** (A) The tax commissioner may make an 1626  
assessment, based on any information in the commissioner's 1627  
possession, against any natural gas company or combined company 1628  
that fails to file a return or pay any tax, interest, or 1629  
additional charge as required by sections 5727.24 to 5727.29 of 1630  
the Revised Code. The commissioner shall give the company 1631  
assessed written notice of the assessment as provided in section 1632  
5703.37 of the Revised Code. With the notice, the commissioner 1633  
shall provide instructions on how to petition for reassessment 1634  
and request a hearing on the petition. A penalty of up to 1635  
fifteen per cent may be added to all amounts assessed under this 1636  
section. The tax commissioner may adopt rules providing for the 1637  
imposition and remission of the penalty. 1638

(B) Unless the company assessed, within ~~sixty~~ninety days 1639  
after service of the notice of assessment, files with the tax 1640  
commissioner a written petition signed by the company's 1641  
authorized agent having knowledge of the facts, the assessment 1642  
becomes final, and the amount of the assessment is due and 1643  
payable from the company assessed to the commissioner. The 1644

petition shall indicate the objections of the company assessed, 1645  
but additional objections may be raised in writing if received 1646  
by the commissioner prior to the date shown on the final 1647  
determination. 1648

If a petition for reassessment has been properly filed, 1649  
the commissioner shall proceed under section 5703.60 of the 1650  
Revised Code. 1651

(C) After an assessment becomes final, if any portion of 1652  
the assessment, including accrued interest, remains unpaid, a 1653  
certified copy of the tax commissioner's entry making the 1654  
assessment final may be filed in the office of the clerk of the 1655  
court of common pleas in the county in which the natural gas 1656  
company's or combined company's principal place of business is 1657  
located, or in the office of the clerk of court of common pleas 1658  
of Franklin county. 1659

Immediately on the filing of the entry, the clerk shall 1660  
enter judgment for the state against the company assessed in the 1661  
amount shown on the entry. The judgment may be filed by the 1662  
clerk in a loose-leaf book entitled, "special judgments for the 1663  
public utility excise tax on natural gas and combined 1664  
companies," and shall have the same effect as other judgments. 1665  
Execution shall issue upon the judgment at the request of the 1666  
tax commissioner, and all laws applicable to sales on execution 1667  
shall apply to sales made under the judgment. 1668

If the assessment is not paid in its entirety within ~~sixty~~ 1669  
ninety days after the day the assessment was issued, the portion 1670  
of the assessment consisting of tax due shall bear interest at 1671  
the rate per annum prescribed by section 5703.47 of the Revised 1672  
Code from the day the tax commissioner issues the assessment 1673  
until it is paid or until it is certified to the attorney 1674

general for collection under section 131.02 of the Revised Code, 1675  
whichever comes first. If the unpaid portion of the assessment 1676  
is certified to the attorney general for collection, the entire 1677  
unpaid portion of the assessment shall bear interest at the rate 1678  
per annum prescribed by section 5703.47 of the Revised Code from 1679  
the date of certification until the date it is paid in its 1680  
entirety. Interest shall be paid in the same manner as the tax 1681  
and may be collected by the issuance of an assessment under this 1682  
section. 1683

(D) If the tax commissioner believes that collection of 1684  
the tax will be jeopardized unless proceedings to collect or 1685  
secure collection of the tax are instituted without delay, the 1686  
commissioner may issue a jeopardy assessment against the company 1687  
liable for the tax. Immediately upon the issuance of the 1688  
jeopardy assessment, the commissioner shall file an entry with 1689  
the clerk of the court of common pleas in the manner prescribed 1690  
by division (C) of this section. Notice of the jeopardy 1691  
assessment shall be served on the company assessed or the 1692  
company's authorized agent in the manner provided in section 1693  
5703.37 of the Revised Code within five days of the filing of 1694  
the entry with the clerk. The total amount assessed is 1695  
immediately due and payable, unless the company assessed files a 1696  
petition for reassessment in accordance with division (B) of 1697  
this section and provides security in a form satisfactory to the 1698  
commissioner and in an amount sufficient to satisfy the unpaid 1699  
balance of the assessment. Full or partial payment of the 1700  
assessment does not prejudice the commissioner's consideration 1701  
of the petition for reassessment. 1702

(E) The tax commissioner shall immediately forward to the 1703  
treasurer of state all amounts that the tax commissioner 1704  
receives under this section, and such amounts shall be 1705

considered revenue arising from the tax imposed by section 1706  
5727.24 of the Revised Code. 1707

(F) No assessment shall be made or issued against a 1708  
natural gas company or combined company for the tax imposed by 1709  
section 5727.24 of the Revised Code more than four years after 1710  
the return date for the period in which the tax was reported, or 1711  
more than four years after the return for the period was filed, 1712  
whichever is later. 1713

**Sec. 5727.42.** (A) The tax commissioner shall collect the 1714  
excise tax imposed by section 5727.30 of the Revised Code and 1715  
the taxpayer shall pay all taxes and any penalties thereon. 1716  
Payments of the tax may be made by mail, in person, 1717  
electronically if required to do so by section 5727.311 of the 1718  
Revised Code, or by any other means authorized by the 1719  
commissioner. The commissioner may adopt rules concerning the 1720  
methods and timeliness of payment. 1721

(B) Each tax assessment issued pursuant to this section 1722  
shall separately reflect the taxes and any penalty due, and any 1723  
other information considered necessary. The assessment shall be 1724  
served on the taxpayer in the manner prescribed by section 1725  
5703.37 of the Revised Code. 1726

(C) The commissioner shall refund taxes levied and 1727  
payments made for the tax imposed by section 5727.30 of the 1728  
Revised Code as provided in this section. 1729

(D) After receiving any excise tax annual statement for 1730  
the tax imposed by section 5727.30 of the Revised Code, the 1731  
commissioner shall: 1732

(1) Ascertain the difference between the total taxes owed 1733  
and the sum of all payments made for that year. 1734

(2) If the difference is a deficiency, the commissioner 1735  
shall issue an assessment. 1736

(3) If the difference is an excess, the commissioner shall 1737  
issue a refund of that amount to the taxpayer. If the amount of 1738  
the refund is less than that claimed by the taxpayer, the 1739  
taxpayer, within ~~sixty~~ninety days of the issuance of the 1740  
refund, may provide to the commissioner additional information 1741  
to support the claim or may request a hearing. Upon receiving 1742  
such information or request within that time, the commissioner 1743  
shall follow the same procedures set forth in divisions (C) and 1744  
(D) of section 5703.70 of the Revised Code for the determination 1745  
of refund applications. 1746

If the taxpayer has a deficiency for one tax year and an 1747  
excess for another tax year, or any combination thereof for more 1748  
than two years, the commissioner may determine the net result 1749  
and, depending on such result, proceed to issue an assessment or 1750  
certify a refund. 1751

(E) If a taxpayer fails to pay the amount of taxes 1752  
required to be paid, or fails to make an estimated payment on or 1753  
before the due date prescribed in division (B) of section 1754  
5727.31 of the Revised Code, the commissioner shall impose a 1755  
penalty in the amount of fifteen per cent of the unpaid amount, 1756  
and the commissioner shall issue an assessment for the unpaid 1757  
amount and penalty. Unless a timely petition for reassessment is 1758  
filed under section 5727.47 of the Revised Code, the attorney 1759  
general shall proceed to collect the delinquent taxes and 1760  
penalties thereon in the manner prescribed by law and notify the 1761  
commissioner of all collections. 1762

(F) If a taxpayer entitled to a refund under this section 1763  
is indebted to the state for any tax or fee administered by the 1764

tax commissioner, or any charge, penalty, or interest arising 1765  
from such a tax or fee, the amount refundable may be applied in 1766  
satisfaction of that debt. If the amount refundable is less than 1767  
the amount of the debt, it may be applied in partial 1768  
satisfaction of the debt. If the amount refundable is greater 1769  
than the amount of the debt, the amount remaining after 1770  
satisfaction of the debt shall be refunded. 1771

**Sec. 5727.47.** (A) Notice of each assessment certified or 1772  
issued pursuant to section 5727.23 or 5727.38 of the Revised 1773  
Code shall be served on the public utility or public utility 1774  
property lessor in the manner prescribed by section 5703.37 of 1775  
the Revised Code. With the notice, the tax commissioner shall 1776  
provide instructions on how to petition for reassessment and 1777  
request a hearing on the petition. If a public utility objects 1778  
to such an assessment, it may file with the commissioner within 1779  
~~sixty~~ninety days after the mailing of the notice of assessment 1780  
a written petition for reassessment signed by the utility's 1781  
authorized agent having knowledge of the facts. The date the 1782  
commissioner receives the petition shall be considered the date 1783  
of filing. The petition shall indicate the utility's objections, 1784  
but additional objections may be raised in writing if received 1785  
by the commissioner prior to the date shown on the final 1786  
determination. 1787

In the case of a petition seeking a reduction in taxable 1788  
value filed with respect to an assessment certified under 1789  
section 5727.23 of the Revised Code, the petitioner shall state 1790  
in the petition the total amount of reduction in taxable value 1791  
sought by the petitioner. If the petitioner objects to the 1792  
percentage of true value at which taxable property is assessed 1793  
by the commissioner, the petitioner shall state in the petition 1794  
the total amount of reduction in taxable value sought both with 1795

and without regard to the objection pertaining to the percentage 1796  
of true value at which its taxable property is assessed. If a 1797  
petitioner objects to the commissioner's apportionment of the 1798  
taxable value of the petitioner's taxable property, the 1799  
petitioner shall distinctly state in the petition that the 1800  
petitioner objects to the commissioner's apportionment, and, 1801  
within forty-five days after filing the petition for 1802  
reassessment, shall submit the petitioner's proposed 1803  
apportionment of the taxable value of its taxable property among 1804  
taxing districts. If a petitioner that objects to the 1805  
commissioner's apportionment fails to state its objections to 1806  
that apportionment in its petition for reassessment or fails to 1807  
submit its proposed apportionment within forty-five days after 1808  
filing the petition for reassessment, the commissioner shall 1809  
dismiss the petitioner's objection to the commissioner's 1810  
apportionment, and the taxable value of the petitioner's taxable 1811  
property, subject to any adjustment to taxable value pursuant to 1812  
the petition or appeal, shall be apportioned in the manner used 1813  
by the commissioner in the preliminary or amended preliminary 1814  
assessment certified under section 5727.23 of the Revised Code. 1815

If an additional objection seeking a reduction in taxable 1816  
value in excess of the reduction stated in the original petition 1817  
is properly and timely raised with respect to an assessment 1818  
issued under section 5727.23 of the Revised Code, the petitioner 1819  
shall state the total amount of the reduction in taxable value 1820  
sought in the additional objection both with and without regard 1821  
to any reduction in taxable value pertaining to the percentage 1822  
of true value at which taxable property is assessed. If a 1823  
petitioner fails to state the reduction in taxable value sought 1824  
in the original petition or in additional objections properly 1825  
raised after the petition is filed, the commissioner shall 1826

notify the petitioner of the failure in the manner provided in 1827  
section 5703.37 of the Revised Code. If the petitioner fails to 1828  
notify the commissioner in writing of the reduction in taxable 1829  
value sought in the petition or in an additional objection 1830  
within thirty days after receiving the commissioner's notice, 1831  
the commissioner shall dismiss the petition or the additional 1832  
objection in which that reduction is sought. 1833

(B) (1) Subject to divisions (B) (2) and (3) of this 1834  
section, a public utility filing a petition for reassessment 1835  
regarding an assessment certified or issued under section 1836  
5727.23 or 5727.38 of the Revised Code shall pay the tax with 1837  
respect to the assessment objected to as required by law. The 1838  
acceptance of any tax payment by the tax commissioner or any 1839  
county treasurer shall not prejudice any claim for taxes on 1840  
final determination by the commissioner or final decision by the 1841  
board of tax appeals or any court. 1842

(2) If a public utility properly and timely files a 1843  
petition for reassessment regarding an assessment certified 1844  
under section 5727.23 of the Revised Code, the petitioner shall 1845  
pay the tax as prescribed by divisions (B) (2) (a), (b), and (c) 1846  
of this section: 1847

(a) If the petitioner does not object to the 1848  
commissioner's apportionment of the taxable value of the 1849  
petitioner's taxable property, the petitioner is not required to 1850  
pay the part of the tax otherwise due on the taxable value that 1851  
the petitioner seeks to have reduced, subject to division (B) (2) 1852  
(c) of this section. 1853

(b) If the petitioner objects to the commissioner's 1854  
apportionment of the taxable value of the petitioner's taxable 1855  
property, the petitioner is not required to pay the tax 1856

otherwise due on the part of the taxable value apportioned to 1857  
any taxing district that the petitioner objects to, subject to 1858  
division (B) (2) (c) of this section. If, pursuant to division (A) 1859  
of this section, the petitioner has, in a proper and timely 1860  
manner, apportioned taxable value to a taxing district to which 1861  
the commissioner did not apportion the petitioner's taxable 1862  
value, the petitioner shall pay the tax due on the taxable value 1863  
that the petitioner has apportioned to the taxing district, 1864  
subject to division (B) (2) (c) of this section. 1865

(c) If a petitioner objects to the percentage of true 1866  
value at which taxable property is assessed by the commissioner, 1867  
the petitioner shall pay the tax due on the basis of the 1868  
percentage of true value at which the public utility's taxable 1869  
property is assessed by the commissioner. In any case, the 1870  
petitioner's payment of tax shall not be less than the amount of 1871  
tax due based on the taxable value reflected on the last appeal 1872  
notice issued by the commissioner under division (C) of this 1873  
section. Until the county auditor receives notification under 1874  
division (E) of this section and proceeds under section 5727.471 1875  
of the Revised Code to issue any refund that is found to be due, 1876  
the county auditor shall not issue a refund for any increase in 1877  
the reduction in taxable value that is sought by a petitioner 1878  
later than forty-five days after the petitioner files the 1879  
original petition as required under division (A) of this 1880  
section. 1881

(3) Any part of the tax that, under division (B) (2) (a) or 1882  
(b) of this section, is not paid shall be collected upon receipt 1883  
of the notification as provided in section 5727.471 of the 1884  
Revised Code with interest thereon computed in the same manner 1885  
as interest is computed under division (E) of section 5715.19 of 1886  
the Revised Code, subject to any correction of the assessment by 1887

the commissioner under division (E) of this section or the final 1888  
judgment of the board of tax appeals or a court to which the 1889  
board's final judgment is appealed. The penalty imposed under 1890  
section 323.121 of the Revised Code shall apply only to the 1891  
unpaid portion of the tax if the petitioner's tax payment is 1892  
less than the amount of tax due based on the taxable value 1893  
reflected on the last appeal notice issued by the commissioner 1894  
under division (C) of this section. 1895

(C) Upon receipt of a properly filed petition for 1896  
reassessment with respect to an assessment certified under 1897  
section 5727.23 of the Revised Code, the tax commissioner shall 1898  
notify the treasurer of state or the auditor of each county to 1899  
which the assessment objected to has been certified. In the case 1900  
of a petition with respect to an assessment certified under 1901  
section 5727.23 of the Revised Code, the commissioner shall 1902  
issue an appeal notice within thirty days after receiving the 1903  
amount of the taxable value reduction and apportionment changes 1904  
sought by the petitioner in the original petition or in any 1905  
additional objections properly and timely raised by the 1906  
petitioner. The appeal notice shall indicate the amount of the 1907  
reduction in taxable value sought in the petition or in the 1908  
additional objections and the extent to which the reduction in 1909  
taxable value and any change in apportionment requested by the 1910  
petitioner would affect the commissioner's apportionment of the 1911  
taxable value among taxing districts in the county as shown in 1912  
the assessment. If a petitioner is seeking a reduction in 1913  
taxable value on the basis of a lower percentage of true value 1914  
than the percentage at which the commissioner assessed the 1915  
petitioner's taxable property, the appeal notice shall indicate 1916  
the reduction in taxable value sought by the petitioner without 1917  
regard to the reduction sought on the basis of the lower 1918

percentage and shall indicate that the petitioner is required to 1919  
pay tax on the reduced taxable value determined without regard 1920  
to the reduction sought on the basis of a lower percentage of 1921  
true value, as provided under division (B) (2) (c) of this 1922  
section. The appeal notice shall include a statement that the 1923  
reduced taxable value and the apportionment indicated in the 1924  
notice are not final and are subject to adjustment by the 1925  
commissioner or by the board of tax appeals or a court on 1926  
appeal. If the commissioner finds an error in the appeal notice, 1927  
the commissioner may amend the notice, but the notice is only 1928  
for informational and tax payment purposes; the notice is not 1929  
subject to appeal by any person. The commissioner also shall 1930  
provide a copy of the appeal notice to the petitioner. Upon the 1931  
request of a taxing authority, the county auditor may disclose 1932  
to the taxing authority the extent to which a reduction in 1933  
taxable value sought by a petitioner would affect the 1934  
apportionment of taxable value to the taxing district or 1935  
districts under the taxing authority's jurisdiction, but such a 1936  
disclosure does not constitute a notice required by law to be 1937  
given for the purpose of section 5717.02 of the Revised Code. 1938

(D) If the petitioner requests a hearing on the petition, 1939  
the tax commissioner shall assign a time and place for the 1940  
hearing on the petition and notify the petitioner of such time 1941  
and place, but the commissioner may continue the hearing from 1942  
time to time as necessary. 1943

(E) The tax commissioner may make corrections to the 1944  
assessment as the commissioner finds proper. The commissioner 1945  
shall serve a copy of the commissioner's final determination on 1946  
the petitioner in the manner provided in section 5703.37 of the 1947  
Revised Code. The commissioner's decision in the matter shall be 1948  
final, subject to appeal under section 5717.02 of the Revised 1949

Code. With respect to a final determination issued for an 1950  
assessment certified under section 5727.23 of the Revised Code, 1951  
the commissioner also shall transmit a copy of the final 1952  
determination to the applicable county auditor. In the absence 1953  
of any further appeal, or when a decision of the board of tax 1954  
appeals or of any court to which the decision has been appealed 1955  
becomes final, the commissioner shall notify the public utility 1956  
and, as appropriate, shall proceed under section 5727.42 of the 1957  
Revised Code, or notify the applicable county auditor, who shall 1958  
proceed under section 5727.471 of the Revised Code. 1959

The notification made under this division is not subject 1960  
to further appeal. 1961

(F) On appeal, no adjustment shall be made in the tax 1962  
commissioner's assessment certified under section 5727.23 of the 1963  
Revised Code that reduces the taxable value of a petitioner's 1964  
taxable property by an amount that exceeds the reduction sought 1965  
by the petitioner in its petition for reassessment or in any 1966  
additional objections properly and timely raised after the 1967  
petition is filed with the commissioner. 1968

**Sec. 5727.89.** (A) The tax commissioner may make an 1969  
assessment, based on any information in the commissioner's 1970  
possession, against any natural gas distribution company, 1971  
electric distribution company, self-assessing purchaser, or 1972  
qualified end user that fails to file a return or pay any tax, 1973  
interest, or additional charge as required by sections 5727.80 1974  
to 5727.95 of the Revised Code. 1975

When information in the possession of the tax commissioner 1976  
indicates that a person liable for the tax imposed by section 1977  
5727.81 or 5727.811 of the Revised Code has not paid the full 1978  
amount of tax due, the commissioner may audit a representative 1979

sample of the person's business and may issue an assessment 1980  
based on the audit. The commissioner shall give the person 1981  
assessed written notice of the assessment in the manner provided 1982  
in section 5703.37 of the Revised Code. With the notice, the 1983  
commissioner shall provide instructions on how to petition for 1984  
reassessment and request a hearing on the petition. 1985

The tax commissioner may issue an assessment for which the 1986  
tax imposed by section 5727.81 or 5727.811 of the Revised Code 1987  
was due and unpaid on the date the person was informed by an 1988  
agent of the tax commissioner of an investigation or audit of 1989  
the person. Any payment of the tax for the period covered by the 1990  
assessment, after the person is so informed, shall be credited 1991  
against the assessment. 1992

A penalty of up to fifteen per cent may be added to all 1993  
amounts assessed under this section. The commissioner may adopt 1994  
rules providing for the imposition and remission of penalties. 1995

(B) Unless the party assessed files with the tax 1996  
commissioner within ~~sixty~~sixty-nine days after service of the 1997  
notice of assessment a written petition for reassessment signed 1998  
by the party assessed or that party's authorized agent having 1999  
knowledge of the facts, the assessment becomes final and the 2000  
amount of the assessment is due and payable from the party 2001  
assessed to the treasurer of state. The petition shall indicate 2002  
the objections of the party assessed, but additional objections 2003  
may be raised in writing if received by the commissioner prior 2004  
to the date shown on the final determination. If the petition 2005  
has been properly filed, the commissioner shall proceed under 2006  
section 5703.60 of the Revised Code. 2007

(C) After an assessment becomes final, if any portion of 2008  
the assessment, including accrued interest, remains unpaid, a 2009

certified copy of the tax commissioner's entry making the 2010  
assessment final may be filed in the office of the clerk of the 2011  
court of common pleas in the county in which the party assessed 2012  
resides or in which the party's business is conducted. If the 2013  
party assessed maintains no place of business in this state and 2014  
is not a resident of this state, the certified copy of the entry 2015  
may be filed in the office of the clerk of the court of common 2016  
pleas of Franklin county. 2017

Immediately upon the filing of the entry, the clerk shall 2018  
enter a judgment for the state against the person assessed in 2019  
the amount shown on the entry. The judgment may be filed by the 2020  
clerk in a loose-leaf book entitled "special judgments for the 2021  
distribution excise taxes," and shall have the same effect as 2022  
other judgments. Execution shall issue upon the judgment at the 2023  
request of the tax commissioner, and all laws applicable to 2024  
sales on execution shall apply to sales made under the judgment. 2025

If the assessment is not paid in its entirety within ~~sixty~~ 2026  
ninety days after the day the assessment was issued, the portion 2027  
of the assessment consisting of tax due shall bear interest at 2028  
the rate per annum prescribed by section 5703.47 of the Revised 2029  
Code from the day the tax commissioner issues the assessment 2030  
until the day the assessment is paid or until it is certified to 2031  
the attorney general for collection under section 131.02 of the 2032  
Revised Code, whichever comes first. If the unpaid portion of 2033  
the assessment is certified to the attorney general for 2034  
collection, the entire unpaid portion of the assessment shall 2035  
bear interest at the rate per annum prescribed by section 2036  
5703.47 of the Revised Code from the date of certification until 2037  
the date it is paid in its entirety. Interest shall be paid in 2038  
the same manner as the tax and may be collected by the issuance 2039  
of an assessment under this section. 2040

(D) If the tax commissioner believes that collection of the tax imposed by section 5727.81 or 5727.811 of the Revised Code will be jeopardized unless proceedings to collect or secure collection of the tax are instituted without delay, the commissioner may issue a jeopardy assessment against the person liable for the tax. Immediately upon the issuance of the jeopardy assessment, the commissioner shall file an entry with the clerk of the court of common pleas in the manner prescribed by division (C) of this section. Notice of the jeopardy assessment shall be served on the party assessed or the party's legal representative within five days of the filing of the entry with the clerk. The total amount assessed is immediately due and payable, unless the party assessed files a petition for reassessment in accordance with division (B) of this section and provides security in a form satisfactory to the commissioner and in an amount sufficient to satisfy the unpaid balance of the assessment. Full or partial payment of the assessment does not prejudice the commissioner's consideration of the petition for reassessment.

(E) All money collected by the tax commissioner under this section shall be paid to the treasurer of state, and when paid shall be considered as revenue arising from the taxes imposed by sections 5727.81 and 5727.811 of the Revised Code.

**Sec. 5728.10.** (A) If any person required to file a fuel use tax return by sections 5728.01 to 5728.14 of the Revised Code, fails to file the return within the time prescribed by those sections, files an incomplete return, files an incorrect return, or fails to remit the full amount of the tax due for the period covered by the return, the tax commissioner may make an assessment against the person, based upon any information in the commissioner's possession, for the period for which the tax was

due. 2072

No assessment shall be made against any person for any tax 2073  
imposed by this chapter more than four years after the return 2074  
date for the period for which the tax was due or more than four 2075  
years after the return for the period was filed, whichever is 2076  
later. This section does not bar an assessment against any 2077  
person who fails to file a fuel use tax return as required by 2078  
this chapter, or who files a fraudulent fuel use tax return. 2079

A penalty of up to fifteen per cent may be added to the 2080  
amount of every assessment made pursuant to this section. The 2081  
commissioner may adopt rules providing for the imposition and 2082  
remission of penalties added to assessments made under this 2083  
section. 2084

The commissioner shall give the party assessed written 2085  
notice of the assessment in the manner provided in section 2086  
5703.37 of the Revised Code. With the notice, the commissioner 2087  
shall provide instructions on how to petition for reassessment 2088  
and request a hearing on the petition. 2089

(B) Unless the party assessed files with the tax 2090  
commissioner within ~~sixty~~ninety days after service of the 2091  
notice of assessment a written petition for reassessment, signed 2092  
by the party assessed, or by the party's authorized agent having 2093  
knowledge of the facts, the assessment becomes final and the 2094  
amount of the assessment is due and payable from the party 2095  
assessed to the treasurer of state. The petition shall indicate 2096  
the objections of the party assessed, but additional objections 2097  
may be raised in writing if received by the commissioner prior 2098  
to the date shown on the final determination. If the petition 2099  
has been properly filed, the commissioner shall proceed under 2100  
section 5703.60 of the Revised Code. 2101

(C) After an assessment becomes final, if any portion of  
the assessment remains unpaid, including accrued interest, a  
certified copy of the tax commissioner's entry making the  
assessment final may be filed in the office of the clerk of the  
court of common pleas in the county in which the party's place  
of business is located or the county in which the party assessed  
resides. If the party maintains no office in this state and is  
not a resident of this state, the certified copy of the entry  
may be filed in the office of the clerk of the court of common  
pleas of Franklin county.

Immediately upon the filing of the entry, the clerk shall  
enter a judgment for the state of Ohio against the party  
assessed in the amount shown on the entry. The judgment may be  
filed by the clerk in a loose-leaf book entitled "special  
judgments for state fuel use tax," and shall have the same  
effect as other judgments. Execution shall issue upon the  
judgment upon the request of the commissioner, and all laws  
applicable to sales on execution shall apply to sales made under  
the judgment.

If the assessment is not paid within ~~sixty-ninety~~ days  
after the day the assessment was issued, the portion of the  
assessment consisting of tax due shall bear interest at the rate  
per annum prescribed by section 5703.47 of the Revised Code from  
the day the commissioner issues the assessment until it is paid  
or until it is certified to the attorney general for collection  
under section 131.02 of the Revised Code, whichever comes first.  
If the unpaid portion of the assessment is certified to the  
attorney general for collection, the entire unpaid portion of  
the assessment shall bear interest at the rate per annum  
prescribed by section 5703.47 of the Revised Code from the date  
of certification until the date it is paid in its entirety.

Interest shall be paid in the same manner as the tax and may be 2133  
collected by the issuance of an assessment under this section. 2134

(D) All money collected by the tax commissioner under this 2135  
section shall be paid into the state treasury in the same manner 2136  
as the revenues deriving from the taxes imposed by section 2137  
5728.06 of the Revised Code. 2138

**Sec. 5728.11.** (A) ~~Sixty-Ninety~~ days after service of an 2139  
assessment under section 5728.10 of the Revised Code, or when 2140  
the tax commissioner files a certified copy of an entry making 2141  
an assessment as provided in that section, the commissioner 2142  
shall suspend all fuel use permits issued to the person against 2143  
whom the assessment was made, provided that no fuel use permit 2144  
shall be suspended while an appeal is pending, except in those 2145  
cases in which no return has been filed, or where it is alleged 2146  
a fraudulent return has been filed. 2147

Upon suspension of a fuel use permit, the commissioner may 2148  
require that the permit holder surrender to the commissioner the 2149  
permit and identification device. 2150

Upon payment in full of the assessment and interest, the 2151  
commissioner shall immediately reinstate all fuel use permits 2152  
issued to the person against whom the assessment was made which 2153  
have been suspended. 2154

(B) If no returns have been filed within the time 2155  
prescribed for the filing of returns, or within any extension of 2156  
time for filing as the tax commissioner may grant in accordance 2157  
with section 5728.14 of the Revised Code, the commissioner, 2158  
after giving written notice of the commissioner's intention so 2159  
to do, immediately may suspend all fuel use permits held by the 2160  
person failing to file a return. The notice shall be sent to the 2161

last known address of the person. No permit which has been 2162  
suspended for failure to file a return shall be reinstated until 2163  
the person files complete and correct returns for all periods in 2164  
which no return has been filed and paid the full amount of the 2165  
tax, interest, and additional charges due. 2166

**Sec. 5735.12.** (A) Any person required by this chapter to 2167  
file reports or pay the tax levied by this chapter who fails to 2168  
do so within the time prescribed may be liable for an additional 2169  
charge not exceeding the greater of ten per cent of the person's 2170  
tax liability for that month or fifty dollars. The tax 2171  
commissioner may remit all or a portion of the additional charge 2172  
and may adopt rules relating to the remission of all or a 2173  
portion of the charge. 2174

If any person required by this chapter to file reports or 2175  
pay the taxes, interest, or additional charge levied by this 2176  
chapter fails to file the report, files an incomplete or 2177  
incorrect report, or fails to remit the full amount of the tax, 2178  
interest, or additional charge due for the period covered by the 2179  
report, the commissioner may make an assessment against the 2180  
person based upon any information in the commissioner's 2181  
possession. 2182

No assessment shall be made against any motor fuel dealer 2183  
for taxes imposed by this chapter more than four years after the 2184  
date on which the report on which the assessment was based was 2185  
due or was filed, whichever is later. This section does not bar 2186  
an assessment against any motor fuel dealer who fails to file a 2187  
report required by section 5735.06 of the Revised Code, or who 2188  
files a fraudulent motor fuel tax report. 2189

A penalty of up to fifteen per cent may be added to the 2190  
amount of every assessment made under this section. The 2191

commissioner may adopt rules providing for the imposition and 2192  
remission of penalties added to assessments made under this 2193  
section. 2194

The commissioner shall give the party assessed written 2195  
notice of the assessment in the manner provided in section 2196  
5703.37 of the Revised Code. With the notice, the commissioner 2197  
shall provide instructions on how to petition for reassessment 2198  
and request a hearing on the petition. 2199

(B) Unless the party assessed files with the tax 2200  
commissioner within ~~sixty-ninety~~ days after service of the 2201  
notice of assessment a written petition for reassessment in 2202  
writing, signed by the party assessed or that party's authorized 2203  
agent having knowledge of the facts, the assessment becomes 2204  
final and the amount of the assessment is due and payable from 2205  
the party assessed to the treasurer of state. The petition shall 2206  
indicate the objections of the party assessed, but additional 2207  
objections may be raised in writing if received by the 2208  
commissioner prior to the date shown on the final determination. 2209  
If the petition has been properly filed, the commissioner shall 2210  
proceed under section 5703.60 of the Revised Code. 2211

(C) After an assessment becomes final, if any portion of 2212  
the assessment remains unpaid, including accrued interest, a 2213  
certified copy of the tax commissioner's entry making the 2214  
assessment final may be filed in the office of the clerk of the 2215  
court of common pleas in the county in which the party assessed 2216  
resides or in which the business of the party assessed is 2217  
conducted. If the party assessed maintains no place of business 2218  
in this state and is not a resident of this state, the certified 2219  
copy of the entry may be filed in the office of the clerk of the 2220  
court of common pleas of Franklin county. 2221

Immediately upon the filing of the entry, the clerk shall 2222  
enter a judgment for the state against the party assessed in the 2223  
amount shown on the entry. The judgment may be filed by the 2224  
clerk in a loose-leaf book entitled "special judgments for state 2225  
motor fuel tax," and shall have the same effect as other 2226  
judgments. Execution shall issue upon the judgment upon the 2227  
request of the tax commissioner, and all laws applicable to 2228  
sales on execution shall apply to sales made under the judgment. 2229

If the assessment is not paid in its entirety within ~~sixty~~ 2230  
ninety days after the day the assessment was issued, the portion 2231  
of the assessment consisting of tax due shall bear interest at 2232  
the rate per annum prescribed by section 5703.47 of the Revised 2233  
Code from the day the commissioner issues the assessment until 2234  
it is paid or until it is certified to the attorney general for 2235  
collection under section 131.02 of the Revised Code, whichever 2236  
comes first. If the unpaid portion of the assessment is 2237  
certified to the attorney general for collection, the entire 2238  
unpaid portion of the assessment shall bear interest at the rate 2239  
per annum prescribed by section 5703.47 of the Revised Code from 2240  
the date of certification until the date it is paid in its 2241  
entirety. Interest shall be paid in the same manner as the tax 2242  
and may be collected by the issuance of an assessment under this 2243  
section. 2244

(D) All money collected by the tax commissioner under this 2245  
section shall be paid to the treasurer of state, and when paid 2246  
shall be considered as revenue arising from the tax imposed by 2247  
this chapter. 2248

(E) If the tax commissioner determines that the 2249  
commissioner has erroneously refunded motor fuel tax to any 2250  
person, the commissioner may make an assessment against the 2251

person for recovery of the erroneously refunded tax. 2252

**Sec. 5736.09.** (A) The tax commissioner may make an 2253  
assessment, based on any information in the commissioner's 2254  
possession, against any person that fails to file a return or 2255  
pay any amounts as required by this chapter. The commissioner 2256  
shall give the person assessed written notice of the assessment 2257  
as provided in section 5703.37 of the Revised Code. With the 2258  
notice, the commissioner shall provide instructions on the 2259  
manner in which to petition for reassessment and request a 2260  
hearing with respect to the petition. 2261

(B) Unless the person assessed, within ~~sixty~~ninety days 2262  
after service of the notice of assessment, files with the 2263  
commissioner a written petition signed by the person or the 2264  
person's authorized agent having knowledge of the facts, the 2265  
assessment becomes final, and the amount of the assessment is 2266  
due and payable from the person assessed to the treasurer of 2267  
state. The petition shall indicate the objections of the person 2268  
assessed, but additional objections may be raised in writing if 2269  
received by the commissioner prior to the date shown on the 2270  
final determination. 2271

If a petition for reassessment has been properly filed, 2272  
the commissioner shall proceed under section 5703.60 of the 2273  
Revised Code. 2274

(C) (1) After an assessment becomes final, if any portion 2275  
of the assessment, including accrued interest, remains unpaid, a 2276  
certified copy of the commissioner's entry making the assessment 2277  
final may be filed in the office of the clerk of the court of 2278  
common pleas in the county in which the person resides or has 2279  
its principal place of business in this state, or in the office 2280  
of the clerk of court of common pleas of Franklin county. 2281

(2) Immediately upon the filing of the entry, the clerk 2282  
shall enter judgment for the state against the person assessed 2283  
in the amount shown on the entry. The judgment may be filed by 2284  
the clerk in a loose-leaf book entitled, "special judgments for 2285  
the petroleum activity tax" and shall have the same effect as 2286  
other judgments. Execution shall issue upon the judgment at the 2287  
request of the commissioner, and all laws applicable to sales on 2288  
execution shall apply to sales made under the judgment. 2289

(3) If the assessment is not paid in its entirety within 2290  
~~sixty~~ninety days after the day the assessment was issued, the 2291  
portion of the assessment consisting of tax due shall bear 2292  
interest at the rate per annum prescribed by section 5703.47 of 2293  
the Revised Code from the day the commissioner issues the 2294  
assessment until it is paid or until it is certified to the 2295  
attorney general for collection under section 131.02 of the 2296  
Revised Code, whichever comes first. If the unpaid portion of 2297  
the assessment is certified to the attorney general for 2298  
collection, the entire unpaid portion of the assessment shall 2299  
bear interest at the rate per annum prescribed by section 2300  
5703.47 of the Revised Code from the date of certification until 2301  
the date it is paid in its entirety. Interest shall be paid in 2302  
the same manner as the tax and may be collected by the issuance 2303  
of an assessment under this section. 2304

(D) If the commissioner believes that collection of the 2305  
tax will be jeopardized unless proceedings to collect or secure 2306  
collection of the tax are instituted without delay, the 2307  
commissioner may issue a jeopardy assessment against the person 2308  
liable for the tax. Immediately upon the issuance of the 2309  
jeopardy assessment, the commissioner shall file an entry with 2310  
the clerk of the court of common pleas in the manner prescribed 2311  
by division (C) of this section. Notice of the jeopardy 2312

assessment shall be served on the person assessed or the 2313  
person's authorized agent in the manner provided in section 2314  
5703.37 of the Revised Code within five days of the filing of 2315  
the entry with the clerk. The total amount assessed is 2316  
immediately due and payable, unless the person assessed files a 2317  
petition for reassessment in accordance with division (B) of 2318  
this section and provides security in a form satisfactory to the 2319  
commissioner and in an amount sufficient to satisfy the unpaid 2320  
balance of the assessment. Full or partial payment of the 2321  
assessment does not prejudice the commissioner's consideration 2322  
of the petition for reassessment. 2323

(E) The commissioner shall immediately forward to the 2324  
treasurer of state all amounts the commissioner receives under 2325  
this section, and such amounts shall be considered as revenue 2326  
arising from the tax imposed under this chapter. 2327

(F) Except as otherwise provided in this division, no 2328  
assessment shall be made or issued against a taxpayer for 2329  
amounts imposed under this chapter more than four years after 2330  
the due date for the filing of the return or application for the 2331  
tax period for which the amount was reported, or more than four 2332  
years after the return or application for the tax period was 2333  
filed, whichever is later. The time limit may be extended if 2334  
both the taxpayer and the commissioner consent in writing to the 2335  
extension or enter into an agreement waiving or extending the 2336  
time limit. Any such extension shall extend the four-year time 2337  
limit in division (A) of section 5736.08 of the Revised Code for 2338  
the same period of time. Nothing in this division bars an 2339  
assessment against a taxpayer that fails to file a return 2340  
required by this chapter or that files a fraudulent return. 2341

(G) If the commissioner possesses information that 2342

indicates that the amount of tax a taxpayer is required to pay 2343  
under this chapter exceeds the amount the taxpayer paid, the 2344  
commissioner may audit a sample of the taxpayer's calculated 2345  
gross receipts over a representative period of time to ascertain 2346  
the amount of tax due, and may issue an assessment based on the 2347  
audit. The commissioner shall make a good faith effort to reach 2348  
agreement with the taxpayer in selecting a representative 2349  
sample. The commissioner may apply a sampling method only if the 2350  
commissioner has prescribed the method by rule. 2351

(H) If the whereabouts of a person subject to this chapter 2352  
is not known to the commissioner, the commissioner shall follow 2353  
the procedures under section 5703.37 of the Revised Code. 2354

**Sec. 5739.13.** (A) If any vendor collects the tax imposed 2355  
by or pursuant to section 5739.02, 5739.021, 5739.023, or 2356  
5739.026 of the Revised Code, and fails to remit the tax to the 2357  
state as prescribed, or on the sale of a motor vehicle, 2358  
watercraft, or outboard motor required to be titled, fails to 2359  
remit payment to a clerk of a court of common pleas as provided 2360  
in section 1548.06 or 4505.06 of the Revised Code, the vendor 2361  
shall be personally liable for any tax collected and not 2362  
remitted. The tax commissioner may make an assessment against 2363  
such vendor based upon any information in the commissioner's 2364  
possession. 2365

If any vendor fails to collect the tax or any consumer 2366  
fails to pay the tax imposed by or pursuant to section 5739.02, 2367  
5739.021, 5739.023, or 5739.026 of the Revised Code, on any 2368  
transaction subject to the tax, the vendor or consumer shall be 2369  
personally liable for the amount of the tax applicable to the 2370  
transaction. The commissioner may make an assessment against 2371  
either the vendor or consumer, as the facts may require, based 2372

upon any information in the commissioner's possession. 2373

An assessment against a vendor when the tax imposed by or 2374  
pursuant to section 5739.02, 5739.021, 5739.023, or 5739.026 of 2375  
the Revised Code has not been collected or paid, shall not 2376  
discharge the purchaser's or consumer's liability to reimburse 2377  
the vendor for the tax applicable to such transaction. 2378

An assessment issued against either, pursuant to this 2379  
section, shall not be considered an election of remedies, nor a 2380  
bar to an assessment against the other for the tax applicable to 2381  
the same transaction, provided that no assessment shall be 2382  
issued against any person for the tax due on a particular 2383  
transaction if the tax on that transaction actually has been 2384  
paid by another. 2385

The commissioner may make an assessment against any vendor 2386  
who fails to file a return or remit the proper amount of tax 2387  
required by this chapter, or against any consumer who fails to 2388  
pay the proper amount of tax required by this chapter. When 2389  
information in the possession of the commissioner indicates that 2390  
the amount required to be collected or paid under this chapter 2391  
is greater than the amount remitted by the vendor or paid by the 2392  
consumer, the commissioner may audit a sample of the vendor's 2393  
sales or the consumer's purchases for a representative period, 2394  
to ascertain the per cent of exempt or taxable transactions or 2395  
the effective tax rate and may issue an assessment based on the 2396  
audit. The commissioner shall make a good faith effort to reach 2397  
agreement with the vendor or consumer in selecting a 2398  
representative sample. 2399

The commissioner may make an assessment, based on any 2400  
information in the commissioner's possession, against any person 2401  
who fails to file a return or remit the proper amount of tax 2402

required by section 5739.102 of the Revised Code. 2403

The commissioner may issue an assessment on any 2404  
transaction for which any tax imposed under this chapter or 2405  
Chapter 5741. of the Revised Code was due and unpaid on the date 2406  
the vendor or consumer was informed by an agent of the tax 2407  
commissioner of an investigation or audit. If the vendor or 2408  
consumer remits any payment of the tax for the period covered by 2409  
the assessment after the vendor or consumer was informed of the 2410  
investigation or audit, the payment shall be credited against 2411  
the amount of the assessment. 2412

The commissioner shall give the party assessed written 2413  
notice of the assessment in the manner provided in section 2414  
5703.37 of the Revised Code. With the notice, the commissioner 2415  
shall provide instructions on how to petition for reassessment 2416  
and request a hearing on the petition. 2417

(B) Unless the party assessed files with the commissioner 2418  
within ~~sixty~~ninety days after service of the notice of 2419  
assessment a written petition for reassessment, signed by the 2420  
party assessed or that party's authorized agent having knowledge 2421  
of the facts, the assessment becomes final and the amount of the 2422  
assessment is due from the party assessed and payable to the 2423  
treasurer of state and remitted to the tax commissioner. The 2424  
petition shall indicate the objections of the party assessed, 2425  
but additional objections may be raised in writing if received 2426  
by the commissioner prior to the date shown on the final 2427  
determination. If the petition has been properly filed, the 2428  
commissioner shall proceed under section 5703.60 of the Revised 2429  
Code. 2430

(C) After an assessment becomes final, if any portion of 2431  
the assessment remains unpaid, including accrued interest, a 2432

certified copy of the commissioner's entry making the assessment 2433  
final may be filed in the office of the clerk of the court of 2434  
common pleas in the county in which the place of business of the 2435  
party assessed is located or the county in which the party 2436  
assessed resides. Such filing shall include the party's name and 2437  
last known address. If the party assessed maintains no place of 2438  
business in this state and is not a resident of this state, the 2439  
certified copy of the entry may be filed in the office of the 2440  
clerk of the court of common pleas of Franklin county. 2441

Immediately upon the filing of the entry, the clerk shall 2442  
enter a judgment for the state against the party assessed in the 2443  
amount shown on the entry. The judgment may be filed by the 2444  
clerk in a loose-leaf book entitled "special judgments for 2445  
state, county, and transit authority retail sales tax" or, if 2446  
appropriate, "special judgments for resort area excise tax," and 2447  
shall have the same effect as other judgments. Execution shall 2448  
issue upon the judgment upon the request of the tax 2449  
commissioner, and all laws applicable to sales on execution 2450  
shall apply to sales made under the judgment except as otherwise 2451  
provided in this chapter. 2452

If the assessment is not paid in its entirety within ~~sixty~~ 2453  
ninety days after the date the assessment was issued, the 2454  
portion of the assessment consisting of tax due shall bear 2455  
interest at the rate per annum prescribed by section 5703.47 of 2456  
the Revised Code from the day the tax commissioner issues the 2457  
assessment until the assessment is paid or until it is certified 2458  
to the attorney general for collection under section 131.02 of 2459  
the Revised Code, whichever comes first. If the unpaid portion 2460  
of the assessment is certified to the attorney general for 2461  
collection, the entire unpaid portion of the assessment shall 2462  
bear interest at the rate per annum prescribed by section 2463

5703.47 of the Revised Code from the date of certification until 2464  
the date it is paid in its entirety. Interest shall be paid in 2465  
the same manner as the tax and may be collected by issuing an 2466  
assessment under this section. 2467

(D) All money collected by the tax commissioner under this 2468  
section shall be paid to the treasurer of state, and when paid 2469  
shall be considered as revenue arising from the taxes imposed by 2470  
or pursuant to sections 5739.01 to 5739.31 of the Revised Code. 2471

**Sec. 5739.15.** (A) If the tax commissioner finds that a 2472  
vendor, consumer, or officer, employee, or trustee of a 2473  
corporation or business trust who is liable for any tax or 2474  
charge levied by this chapter or Chapter 5741. of the Revised 2475  
Code is about to depart from the state, remove the person's 2476  
property from the state, conceal the person's self or property, 2477  
or do any other act tending to prejudice, obstruct, or render 2478  
wholly or partly ineffectual proceedings to collect the tax 2479  
unless the proceedings are commenced without delay, or if the 2480  
commissioner believes that the collection of the amount due from 2481  
any vendor, consumer, or officer, employee, or trustee of a 2482  
corporation or business trust will be jeopardized by delay, the 2483  
commissioner may issue a jeopardy assessment against the person 2484  
for the amount of the tax or charge plus a penalty as provided 2485  
by section 5739.133 of the Revised Code. Upon issuance of a 2486  
jeopardy assessment under this division, the total amount 2487  
assessed shall immediately be due and payable unless security is 2488  
provided pursuant to division (C) of this section. Any 2489  
assessment issued under this section shall bear interest as 2490  
prescribed by section 5739.13 of the Revised Code. 2491

(B) The commissioner immediately shall file an entry with 2492  
the clerk of the court of common pleas in the same manner and 2493

with the same effect as provided in section 5739.13 of the Revised Code. Notice of the jeopardy assessment shall be served on the person assessed or the person's legal representative, as provided in section 5703.37 of the Revised Code, within five days of the filing of the entry. The person assessed may petition for reassessment within ~~sixty~~ninety days of receipt of the notice of jeopardy assessment in the same manner as provided in section 5739.13 of the Revised Code. Full or partial payment of the assessment shall not prejudice the commissioner's consideration of the merits of the assessment as contested by the petition for reassessment. Upon notification of the existence of the judgment filed pursuant to this division, any public official having control or custody of any funds or property of the person assessed immediately shall pay or deliver the funds or property to the commissioner as full or partial satisfaction of the jeopardy assessment. However, funds or property needed as evidence in criminal proceedings or that is expected to be forfeited pursuant to Chapter 2981. of the Revised Code, need not be relinquished by the public official. Upon disposition of criminal and forfeiture proceedings, funds and property not needed as evidence and not forfeited shall be delivered to the commissioner.

(C) If the person subject to a jeopardy assessment files a petition for reassessment and posts security satisfactory to the commissioner in an amount sufficient to satisfy the unpaid balance of the assessment, execution on the judgment shall be stayed pending disposition of the petition for reassessment and all appeals resulting from the petition. If the security is sufficient to satisfy the full amount of the assessment, the commissioner shall return any funds or property of the person previously seized. Upon satisfaction of the assessment, the

commissioner shall order the security released and the judgment 2525  
vacated. 2526

**Sec. 5740.09.** (A) No cause of action shall accrue against 2527  
a seller for over-collection of the taxes levied by section 2528  
5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 2529  
5741.022, or 5741.023 of the Revised Code until the purchaser 2530  
has provided written notice of the over-collection to the seller 2531  
and the seller has had ~~sixty~~ninety days after the notice was 2532  
mailed to respond. The notice must contain the information 2533  
necessary to determine the validity of the request. In no case 2534  
shall a cause of action accrue against a seller for the over- 2535  
collection of such taxes if either the purchaser or the seller 2536  
has filed a refund claim for the over-collection pursuant to 2537  
section 5739.07 or 5741.10 of the Revised Code. 2538

(B) In connection with a purchaser's request from a seller 2539  
of over-collected taxes under division (A) of this section, a 2540  
seller shall be presumed to have a reasonable business practice 2541  
if, in the collection of the taxes, the seller does both of the 2542  
following: 2543

(1) Uses either a certified service provider or a 2544  
certified automated system, including a proprietary system; and 2545

(2) Has remitted to the state all taxes collected, less 2546  
any deductions or collection allowances provided by section 2547  
5739.12 or 5741.12 of the Revised Code. 2548

**Sec. 5743.081.** (A) If any wholesale dealer or retail 2549  
dealer fails to pay the tax levied under section 5743.02, 2550  
5743.021, 5743.024, or 5743.026 of the Revised Code as required 2551  
by sections 5743.01 to 5743.20 of the Revised Code, and by the 2552  
rules of the tax commissioner, or fails to collect the tax from 2553

the purchaser or consumer, the commissioner may make an 2554  
assessment against the wholesale or retail dealer based upon any 2555  
information in the commissioner's possession. 2556

The commissioner may make an assessment against any 2557  
wholesale or retail dealer who fails to file a return required 2558  
by section 5743.03 or 5743.025 of the Revised Code. 2559

No assessment shall be made against any wholesale or 2560  
retail dealer for any taxes imposed under section 5743.02, 2561  
5743.021, 5743.024, or 5743.026 of the Revised Code more than 2562  
three years after the last day of the calendar month that 2563  
immediately follows the monthly period prescribed in section 2564  
5743.03 of the Revised Code in which the sale was made, or more 2565  
than three years after the return for the month in which the 2566  
sale was made is filed, whichever is later. This section does 2567  
not bar an assessment against any wholesale or retail dealer who 2568  
fails to file a return as required by section 5743.025 or 2569  
5743.03 of the Revised Code, or who files a fraudulent return. 2570

A penalty of up to thirty per cent may be added to the 2571  
amount of every assessment made under this section. The 2572  
commissioner may adopt rules providing for the imposition and 2573  
remission of penalties added to assessments made under this 2574  
section. 2575

The commissioner shall give the party assessed written 2576  
notice of the assessment in the manner provided in section 2577  
5703.37 of the Revised Code. The notice shall specify separately 2578  
any portion of the assessment that represents a county tax. With 2579  
the notice, the commissioner shall provide instructions on how 2580  
to petition for reassessment and request a hearing on the 2581  
petition. 2582

(B) Unless the party assessed files with the tax 2583  
commissioner within ~~sixty~~ninety days after service of the 2584  
notice of assessment a written petition for reassessment signed 2585  
by the party assessed or that party's authorized agent having 2586  
knowledge of the facts, the assessment becomes final and the 2587  
amount of the assessment is due and payable from the party 2588  
assessed to the treasurer of state. The petition shall indicate 2589  
the objections of the party assessed, but additional objections 2590  
may be raised in writing if received by the commissioner prior 2591  
to the date shown on the final determination. If the petition 2592  
has been properly filed, the commissioner shall proceed under 2593  
section 5703.60 of the Revised Code. 2594

(C) After an assessment becomes final, if any portion of 2595  
the assessment remains unpaid, including accrued interest, a 2596  
certified copy of the tax commissioner's entry making the 2597  
assessment final may be filed in the office of the clerk of the 2598  
court of common pleas in the county in which the wholesale or 2599  
retail dealer's place of business is located or the county in 2600  
which the party assessed resides. If the party assessed 2601  
maintains no place of business in this state and is not a 2602  
resident of this state, the certified copy of the entry may be 2603  
filed in the office of the clerk of the court of common pleas of 2604  
Franklin county. 2605

Immediately upon the filing of the commissioner's entry, 2606  
the clerk shall enter a judgment for the state against the party 2607  
assessed in the amount shown on the entry. The judgment may be 2608  
filed by the clerk in a loose-leaf book entitled "special 2609  
judgments for state cigarette sales tax," and shall have the 2610  
same effect as other judgments. Execution shall issue upon the 2611  
judgment upon the request of the tax commissioner, and all laws 2612  
applicable to sales on execution shall apply to sales made under 2613

the judgment, except as otherwise provided in sections 5743.01 2614  
to 5743.20 of the Revised Code. 2615

If the assessment is not paid in its entirety within ~~sixty~~ 2616  
ninety days after the assessment was issued, the portion of the 2617  
assessment consisting of tax due shall bear interest at the rate 2618  
per annum prescribed by section 5703.47 of the Revised Code from 2619  
the day the commissioner issues the assessment until it is paid 2620  
or until it is certified to the attorney general for collection 2621  
under section 131.02 of the Revised Code, whichever comes first. 2622  
If the unpaid portion of the assessment is certified to the 2623  
attorney general for collection, the entire unpaid portion of 2624  
the assessment shall bear interest at the rate per annum 2625  
prescribed by section 5703.47 of the Revised Code from the date 2626  
of certification until the date it is paid in its entirety. 2627  
Interest shall be paid in the same manner as the tax and may be 2628  
collected by the issuance of an assessment under this section. 2629

(D) All money collected by the tax commissioner under this 2630  
section shall be paid to the treasurer of state, and when paid 2631  
shall be considered as revenue arising from the taxes imposed by 2632  
sections 5743.01 to 5743.20 of the Revised Code. 2633

**Sec. 5743.082.** (A) If the tax commissioner finds that a 2634  
wholesale dealer or retail dealer, liable for tax under sections 2635  
5743.01 to 5743.20 of the Revised Code, is about to depart from 2636  
the state, remove the wholesale or retail dealer's property from 2637  
the state, conceal the wholesale or retail dealer's person or 2638  
property, or do any other act tending to prejudice, obstruct, or 2639  
render wholly or partly ineffectual proceedings to collect the 2640  
tax, unless the proceedings are commenced without delay, or if 2641  
the commissioner believes that the collection of the amount due 2642  
from any wholesale dealer or retail dealer will be jeopardized 2643

by delay, the commissioner may issue a jeopardy assessment 2644  
against the wholesale or retail dealer for the amount of the 2645  
tax, plus a penalty of up to thirty per cent. Upon issuance of a 2646  
jeopardy assessment under this division, the total amount 2647  
assessed shall immediately be due and payable unless security is 2648  
provided pursuant to division (C) of this section. Any 2649  
assessment issued under this section shall bear interest as 2650  
prescribed by section 5743.081 of the Revised Code. 2651

(B) The commissioner immediately shall file an entry with 2652  
the clerk of the court of common pleas in the same manner and 2653  
with the same effect as provided in section 5743.081 of the 2654  
Revised Code. Notice of the jeopardy assessment shall be served 2655  
on the dealer assessed or the dealer's legal representative, as 2656  
provided in section 5703.37 of the Revised Code, within five 2657  
days of the filing of the entry. The dealer assessed may 2658  
petition for reassessment within ~~sixty~~ninety days of receipt of 2659  
the notice of jeopardy assessment in the same manner as provided 2660  
in section 5743.081 of the Revised Code. Full or partial payment 2661  
of the assessment shall not prejudice the commissioner's 2662  
consideration of the merits of the assessment as contested by 2663  
the petition for reassessment. Upon notification of the 2664  
existence of the judgment filed pursuant to this division, any 2665  
public official having control or custody of any funds or 2666  
property of the person assessed immediately shall pay or deliver 2667  
the funds or property to the commissioner as full or partial 2668  
satisfaction of the jeopardy assessment. However, funds or 2669  
property needed as evidence in criminal proceedings or that is 2670  
expected to be forfeited pursuant to Chapter 2981. of the 2671  
Revised Code, need not be relinquished by the public official. 2672  
Upon disposition of criminal and forfeiture proceedings, funds 2673  
and property not needed as evidence and not forfeited shall be 2674

delivered to the commissioner. 2675

(C) If the dealer subject to a jeopardy assessment files a 2676  
petition for reassessment and posts security satisfactory to the 2677  
commissioner in an amount sufficient to satisfy the unpaid 2678  
balance of the assessment, execution on the judgment shall be 2679  
stayed pending disposition of the petition for reassessment and 2680  
all appeals resulting from the petition. If the security is 2681  
sufficient to satisfy the full amount of the assessment, the 2682  
commissioner shall return any funds or property of the dealer 2683  
that previously were seized. Upon satisfaction of the assessment 2684  
the commissioner shall order the security released and the 2685  
judgment vacated. 2686

(D) The commissioner may adopt rules providing for the 2687  
imposition and remission of penalties imposed under this 2688  
section. 2689

**Sec. 5743.56.** (A) Any person required to pay the tax 2690  
imposed by section 5743.51, 5743.511, 5743.62, 5743.621, 2691  
5743.63, or 5743.631 of the Revised Code is personally liable 2692  
for the tax. The tax commissioner may make an assessment, based 2693  
upon any information in the commissioner's possession, against 2694  
any person who fails to file a return or pay any tax, interest, 2695  
or additional charge as required by this chapter. The 2696  
commissioner shall give the person assessed written notice of 2697  
such assessment in the manner provided in section 5703.37 of the 2698  
Revised Code. With the notice, the commissioner shall provide 2699  
instructions on how to petition for reassessment and request a 2700  
hearing on the petition. 2701

(B) When the information in the possession of the tax 2702  
commissioner indicates that a person liable for the tax imposed 2703  
by section 5743.51, 5743.511, 5743.62, 5743.621, 5743.63, or 2704

5743.631 of the Revised Code has not paid the full amount of tax 2705  
due, the commissioner may audit a representative sample of the 2706  
person's business and may issue an assessment based on such 2707  
audit. 2708

(C) A penalty of up to fifteen per cent may be added to 2709  
all amounts assessed under this section. The tax commissioner 2710  
may adopt rules providing for the imposition and remission of 2711  
such penalties. 2712

(D) Unless the person assessed files with the tax 2713  
commissioner within ~~sixty~~ninety days after service of the 2714  
notice of assessment a written petition for reassessment signed 2715  
by the person assessed or that person's authorized agent having 2716  
knowledge of the facts, the assessment becomes final and the 2717  
amount of the assessment is due and payable from the person 2718  
assessed to the treasurer of state. A petition shall indicate 2719  
the objections of the person assessed, but additional objections 2720  
may be raised in writing if received by the commissioner prior 2721  
to the date shown on the final determination. If the petition 2722  
has been properly filed, the commissioner shall proceed under 2723  
section 5703.60 of the Revised Code. 2724

(E) After an assessment becomes final, if any portion of 2725  
the assessment, including accrued interest, remains unpaid, a 2726  
certified copy of the tax commissioner's entry making the 2727  
assessment final may be filed in the office of the clerk of the 2728  
court of common pleas in the county in which the person assessed 2729  
resides or in which the person assessed conducts business. If 2730  
the person assessed maintains no place of business in this state 2731  
and is not a resident of this state, the certified copy of the 2732  
entry may be filed in the office of the clerk of the court of 2733  
common pleas of Franklin county. 2734

Immediately upon the filing of the entry, the clerk shall 2735  
enter a judgment for the state against the person assessed in 2736  
the amount shown on the entry. The judgment may be filed by the 2737  
clerk in a loose-leaf book entitled "special judgments for state 2738  
tobacco products tax," and shall have the same effect as other 2739  
judgments. Execution shall issue upon the judgment upon the 2740  
request of the commissioner, and all laws applicable to sales on 2741  
execution shall apply to sales made under the judgment. 2742

If the assessment is not paid in its entirety within ~~sixty~~ 2743  
ninety days after the day the assessment is issued, the portion 2744  
of the assessment consisting of tax due shall bear interest at 2745  
the rate per annum prescribed by section 5703.47 of the Revised 2746  
Code from the day the commissioner issues the assessment until 2747  
the assessment is paid or until it is certified to the attorney 2748  
general for collection under section 131.02 of the Revised Code, 2749  
whichever comes first. If the unpaid portion of the assessment 2750  
is certified to the attorney general for collection, the entire 2751  
unpaid portion of the assessment shall bear interest at the rate 2752  
per annum prescribed by section 5703.47 of the Revised Code from 2753  
the date of certification until the date it is paid in its 2754  
entirety. Interest shall be paid in the same manner as the tax 2755  
and may be collected by issuing an assessment under this 2756  
section. 2757

(F) If the tax commissioner believes that collection of 2758  
the tax will be jeopardized unless proceedings to collect or 2759  
secure collection of the tax are instituted without delay, the 2760  
commissioner may issue a jeopardy assessment against the person 2761  
liable for the tax. Immediately upon the issuance of the 2762  
jeopardy assessment, the commissioner shall file an entry with 2763  
the clerk of the court of common pleas in the manner prescribed 2764  
by division (E) of this section. Notice of the jeopardy 2765

assessment shall be served on the person assessed or the legal 2766  
representative of the person assessed, as provided in section 2767  
5703.37 of the Revised Code, within five days of the filing of 2768  
the entry with the clerk. The total amount assessed is 2769  
immediately due and payable, unless the person assessed files a 2770  
petition for reassessment in accordance with division (D) of 2771  
this section and provides security in a form satisfactory to the 2772  
commissioner and in an amount sufficient to satisfy the unpaid 2773  
balance of the assessment. Full or partial payment of the 2774  
assessment does not prejudice the commissioner's consideration 2775  
of the petition for reassessment. 2776

(G) All money collected by the tax commissioner under this 2777  
section shall be paid to the treasurer of state as revenue 2778  
arising from the tax imposed by sections 5743.51, 5743.62, and 2779  
5743.63 of the Revised Code. 2780

**Sec. 5745.12.** (A) If any taxpayer required to file a 2781  
report under this chapter fails to file the report within the 2782  
time prescribed, files an incorrect report, or fails to remit 2783  
the full amount of the tax due for the period covered by the 2784  
report, the tax commissioner may make an assessment against the 2785  
taxpayer for any deficiency for the period for which the report 2786  
or tax is due, based upon any information in the commissioner's 2787  
possession. 2788

The tax commissioner shall not make or issue an assessment 2789  
against a taxpayer more than three years after the later of the 2790  
final date the report subject to assessment was required to be 2791  
filed or the date the report was filed. Such time limit may be 2792  
extended if both the taxpayer and the commissioner consent in 2793  
writing to the extension. Any such extension shall extend the 2794  
three-year time limit in section 5745.11 of the Revised Code for 2795

the same period of time. There shall be no bar or limit to an 2796  
assessment against a taxpayer that fails to file a report 2797  
subject to assessment as required by this chapter, or that files 2798  
a fraudulent report. The commissioner shall give the taxpayer 2799  
assessed written notice of the assessment as provided in section 2800  
5703.37 of the Revised Code. With the notice, the commissioner 2801  
shall provide instructions on how to petition for reassessment 2802  
and request a hearing on the petition. 2803

(B) Unless the taxpayer assessed files with the tax 2804  
commissioner within ~~sixty~~ninety days after service of the 2805  
notice of assessment a written petition for reassessment signed 2806  
by the authorized agent of the taxpayer assessed having 2807  
knowledge of the facts, the assessment becomes final, and the 2808  
amount of the assessment is due and payable from the taxpayer to 2809  
the treasurer of state. The petition shall indicate the 2810  
taxpayer's objections, but additional objections may be raised 2811  
in writing if received by the commissioner prior to the date 2812  
shown on the final determination. If the petition has been 2813  
properly filed, the commissioner shall proceed under section 2814  
5703.60 of the Revised Code. 2815

(C) After an assessment becomes final, if any portion of 2816  
the assessment remains unpaid, including accrued interest, a 2817  
certified copy of the tax commissioner's entry making the 2818  
assessment final may be filed in the office of the clerk of the 2819  
court of common pleas in the county in which the taxpayer has an 2820  
office or place of business in this state, the county in which 2821  
the taxpayer's statutory agent is located, or Franklin county. 2822

Immediately upon the filing of the entry, the clerk shall 2823  
enter a judgment against the taxpayer assessed in the amount 2824  
shown on the entry. The judgment may be filed by the clerk in a 2825

loose-leaf book entitled "special judgments for municipal income 2826  
taxes," and shall have the same effect as other judgments. 2827  
Execution shall issue upon the judgment upon the request of the 2828  
tax commissioner, and all laws applicable to sales on execution 2829  
shall apply to sales made under the judgment. 2830

If the assessment is not paid in its entirety within ~~sixty~~ 2831  
ninety days after the day the assessment was issued, the portion 2832  
of the assessment consisting of tax due shall bear interest at 2833  
the rate per annum prescribed by section 5703.47 of the Revised 2834  
Code from the day the commissioner issues the assessment until 2835  
the assessment is paid or until it is certified to the attorney 2836  
general for collection under section 131.02 of the Revised Code, 2837  
whichever comes first. If the unpaid portion of the assessment 2838  
is certified to the attorney general for collection, the entire 2839  
unpaid portion of the assessment shall bear interest at the rate 2840  
per annum prescribed by section 5703.47 of the Revised Code from 2841  
the date of certification until the date it is paid in its 2842  
entirety. Interest shall be paid in the same manner as the tax 2843  
and may be collected by issuing an assessment under this 2844  
section. 2845

(D) All money collected under this section shall be 2846  
credited and distributed to the municipal corporation to which 2847  
the money is owed based on the assessment issued under this 2848  
section. 2849

(E) If the tax commissioner believes that collection of 2850  
the tax imposed by this chapter will be jeopardized unless 2851  
proceedings to collect or secure collection of the tax are 2852  
instituted without delay, the commissioner may issue a jeopardy 2853  
assessment against the taxpayer liable for the tax. Immediately 2854  
upon the issuance of the jeopardy assessment, the commissioner 2855

shall file an entry with the clerk of the court of common pleas 2856  
in the manner prescribed by division (C) of this section. Notice 2857  
of the jeopardy assessment shall be served on the taxpayer 2858  
assessed or the taxpayer's legal representative in the manner 2859  
provided in section 5703.37 of the Revised Code within five days 2860  
of the filing of the entry with the clerk. The total amount 2861  
assessed is immediately due and payable, unless the taxpayer 2862  
assessed files a petition for reassessment in accordance with 2863  
division (B) of this section and provides security in a form 2864  
satisfactory to the commissioner and in an amount sufficient to 2865  
satisfy the unpaid balance of the assessment. Full or partial 2866  
payment of the assessment does not prejudice the commissioner's 2867  
consideration of the petition for reassessment. 2868

(F) Notwithstanding the fact that a petition for 2869  
reassessment is pending, the taxpayer may pay all or a portion 2870  
of the assessment that is the subject of the petition. The 2871  
acceptance of a payment by the treasurer of state does not 2872  
prejudice any claim for refund upon final determination of the 2873  
petition. 2874

If upon final determination of the petition an error in 2875  
the assessment is corrected by the tax commissioner, upon 2876  
petition so filed or pursuant to a decision of the board of tax 2877  
appeals or any court to which the determination or decision has 2878  
been appealed, so that the amount due from the taxpayer under 2879  
the corrected assessment is less than the portion paid, there 2880  
shall be issued to the taxpayer, its assigns, or legal 2881  
representative a refund in the amount of the overpayment as 2882  
provided by section 5745.11 of the Revised Code, with interest 2883  
on that amount as provided by section 5745.11 of the Revised 2884  
Code. 2885

**Sec. 5747.13.** (A) If any employer collects the tax imposed 2886  
by section 5747.02 or under Chapter 5748. of the Revised Code 2887  
and fails to remit the tax as required by law, or fails to 2888  
collect the tax, the employer is personally liable for any 2889  
amount collected that the employer fails to remit, or any amount 2890  
that the employer fails to collect. If any taxpayer fails to 2891  
file a return or fails to pay the tax imposed by section 5747.02 2892  
or under Chapter 5748. of the Revised Code, the taxpayer is 2893  
personally liable for the amount of the tax. 2894

If any employer, taxpayer, qualifying entity, or electing 2895  
pass-through entity required to file a return under this chapter 2896  
fails to file the return within the time prescribed, files an 2897  
incorrect return, fails to remit the full amount of the taxes 2898  
due for the period covered by the return, or fails to remit any 2899  
additional tax due as a result of a reduction in the amount of 2900  
the credit allowed under division (B) of section 5747.05 of the 2901  
Revised Code together with interest on the additional tax within 2902  
the time prescribed by that division, the tax commissioner may 2903  
make an assessment against any person liable for any deficiency 2904  
for the period for which the return is or taxes are due, based 2905  
upon any information in the commissioner's possession. 2906

An assessment issued against either the employer or the 2907  
taxpayer pursuant to this section shall not be considered an 2908  
election of remedies or a bar to an assessment against the other 2909  
for failure to report or pay the same tax. No assessment shall 2910  
be issued against any person if the tax actually has been paid 2911  
by another. 2912

No assessment shall be made or issued against an employer, 2913  
a taxpayer, a qualifying entity, or an electing pass-through 2914  
entity more than four years after the final date the return 2915

subject to assessment was required to be filed or the date the 2916  
return was filed, whichever is later. However, the commissioner 2917  
may assess any balance due as the result of a reduction in the 2918  
credit allowed under division (B) of section 5747.05 of the 2919  
Revised Code, including applicable penalty and interest, within 2920  
four years of the date on which the taxpayer reports a change in 2921  
either the portion of the taxpayer's adjusted gross income 2922  
subjected to an income tax or tax measured by income in another 2923  
state or the District of Columbia, or the amount of liability 2924  
for an income tax or tax measured by income to another state or 2925  
the District of Columbia, as required by division (B) (4) of 2926  
section 5747.05 of the Revised Code. Such time limits may be 2927  
extended if both the employer, taxpayer, qualifying entity, or 2928  
electing pass-through entity and the commissioner consent in 2929  
writing to the extension or if an agreement waiving or extending 2930  
the time limits has been entered into pursuant to section 2931  
122.171 of the Revised Code. Any such extension shall extend the 2932  
four-year time limit in division (B) of section 5747.11 of the 2933  
Revised Code for the same period of time. There shall be no bar 2934  
or limit to an assessment against an employer for taxes withheld 2935  
from employees and not remitted to the state, against an 2936  
employer, a taxpayer, a qualifying entity, or an electing pass- 2937  
through entity that fails to file a return subject to assessment 2938  
as required by this chapter, or against an employer, a taxpayer, 2939  
a qualifying entity, or an electing pass-through entity that 2940  
files a fraudulent return. 2941

The commissioner shall give the party assessed written 2942  
notice of the assessment in the manner provided in section 2943  
5703.37 of the Revised Code. With the notice, the commissioner 2944  
shall provide instructions on how to petition for reassessment 2945  
and request a hearing on the petition. 2946

(B) Unless the party assessed files with the tax 2947  
commissioner within ~~sixty~~ninety days after service of the 2948  
notice of assessment a written petition for reassessment, signed 2949  
by the party assessed or that party's authorized agent having 2950  
knowledge of the facts, the assessment becomes final, and the 2951  
amount of the assessment is due and payable from the party 2952  
assessed to the commissioner with remittance made payable to the 2953  
treasurer of state. The petition shall indicate the objections 2954  
of the party assessed, but additional objections may be raised 2955  
in writing if received by the commissioner prior to the date 2956  
shown on the final determination. If the petition has been 2957  
properly filed, the commissioner shall proceed under section 2958  
5703.60 of the Revised Code. 2959

(C) After an assessment becomes final, if any portion of 2960  
the assessment remains unpaid, including accrued interest, a 2961  
certified copy of the tax commissioner's entry making the 2962  
assessment final may be filed in the office of the clerk of the 2963  
court of common pleas in the county in which the employer's, 2964  
taxpayer's, qualifying entity's, or electing pass-through 2965  
entity's place of business is located or the county in which the 2966  
party assessed resides. Such filing shall include the party's 2967  
name and last known address. If the party assessed is not a 2968  
resident of this state, the certified copy of the entry may be 2969  
filed in the office of the clerk of the court of common pleas of 2970  
Franklin county. 2971

Immediately upon the filing of the entry, the clerk shall 2972  
enter a judgment against the party assessed in the amount shown 2973  
on the entry. The judgment shall be filed by the clerk in one of 2974  
two loose-leaf books, one entitled "special judgments for state 2975  
and school district income taxes," and the other entitled 2976  
"special judgments for qualifying entity and electing pass- 2977

through entity taxes." The judgment shall have the same effect 2978  
as other judgments. Execution shall issue upon the judgment upon 2979  
the request of the tax commissioner, and all laws applicable to 2980  
sales on execution shall apply to sales made under the judgment. 2981

If the assessment is not paid in its entirety within ~~sixty~~ 2982  
ninety days after the assessment was issued, the portion of the 2983  
assessment consisting of tax due shall bear interest at the rate 2984  
per annum prescribed by section 5703.47 of the Revised Code from 2985  
the day the tax commissioner issues the assessment until it is 2986  
paid or until it is certified to the attorney general for 2987  
collection under section 131.02 of the Revised Code, whichever 2988  
comes first. If the unpaid portion of the assessment is 2989  
certified to the attorney general for collection, the entire 2990  
unpaid portion of the assessment shall bear interest at the rate 2991  
per annum prescribed by section 5703.47 of the Revised Code from 2992  
the date of certification until the date it is paid in its 2993  
entirety. Interest shall be paid in the same manner as the tax 2994  
and may be collected by the issuance of an assessment under this 2995  
section. 2996

(D) All money collected under this section shall be 2997  
considered as revenue arising from the taxes imposed by this 2998  
chapter or Chapter 5733. or 5748. of the Revised Code, as 2999  
appropriate. 3000

(E) If the party assessed files a petition for 3001  
reassessment under division (B) of this section, the person, on 3002  
or before the last day the petition may be filed, shall pay the 3003  
assessed amount, including assessed interest and assessed 3004  
penalties, if any of the following conditions exists: 3005

(1) The person files a tax return reporting Ohio adjusted 3006  
gross income, less the exemptions allowed by section 5747.025 of 3007

the Revised Code, in an amount less than one cent, and the 3008  
reported amount is not based on the computations required under 3009  
division (A) of section 5747.01 or section 5747.025 of the 3010  
Revised Code. 3011

(2) The person files a tax return that the tax 3012  
commissioner determines to be incomplete, false, fraudulent, or 3013  
frivolous. 3014

(3) The person fails to file a tax return, and the basis 3015  
for this failure is not either of the following: 3016

(a) An assertion that the person has no nexus with this 3017  
state; 3018

(b) The computations required under division (A) of 3019  
section 5747.01 of the Revised Code or the application of 3020  
credits allowed under this chapter has the result that the 3021  
person's tax liability is less than one dollar and one cent. 3022

(F) Notwithstanding the fact that a petition for 3023  
reassessment is pending, the petitioner may pay all or a portion 3024  
of the assessment that is the subject of the petition. The 3025  
acceptance of a payment by the treasurer of state does not 3026  
prejudice any claim for refund upon final determination of the 3027  
petition. 3028

If upon final determination of the petition an error in 3029  
the assessment is corrected by the tax commissioner, upon 3030  
petition so filed or pursuant to a decision of the board of tax 3031  
appeals or any court to which the determination or decision has 3032  
been appealed, so that the amount due from the party assessed 3033  
under the corrected assessment is less than the portion paid, 3034  
there shall be issued to the petitioner or to the petitioner's 3035  
assigns or legal representative a refund in the amount of the 3036

overpayment as provided by section 5747.11 of the Revised Code, 3037  
with interest on that amount as provided by such section, 3038  
subject to section 5747.12 of the Revised Code. 3039

**Sec. 5749.07.** (A) If any severer required by this chapter 3040  
to make and file returns and pay the tax levied by section 3041  
5749.02 of the Revised Code, or any severer or owner liable for 3042  
the amounts due under section 1509.50 of the Revised Code, fails 3043  
to make such return or pay such tax or amounts, the tax 3044  
commissioner may make an assessment against the severer or owner 3045  
based upon any information in the commissioner's possession. 3046

No assessment shall be made or issued against any severer 3047  
for any tax imposed by section 5749.02 of the Revised Code or 3048  
against any severer or owner for any amount due under section 3049  
1509.50 of the Revised Code more than four years after the 3050  
return was due or was filed, whichever is later. This section 3051  
does not bar an assessment against a severer or owner who fails 3052  
to file a return as required by this chapter, or who files a 3053  
fraudulent return. 3054

The commissioner shall give the party assessed written 3055  
notice of such assessment in the manner provided in section 3056  
5703.37 of the Revised Code. With the notice, the commissioner 3057  
shall provide instructions on how to petition for reassessment 3058  
and request a hearing on the petition. 3059

(B) Unless the party assessed files with the commissioner 3060  
within ~~sixty~~ninety days after service of the notice of 3061  
assessment a written petition for reassessment signed by the 3062  
party assessed or that party's authorized agent having knowledge 3063  
of the facts, the assessment becomes final and the amount of the 3064  
assessment is due and payable from the party assessed to the 3065  
treasurer of state. The petition shall indicate the objections 3066

of the party assessed, but additional objections may be raised 3067  
in writing if received by the commissioner prior to the date 3068  
shown on the final determination. If the petition has been 3069  
properly filed, the commissioner shall proceed under section 3070  
5703.60 of the Revised Code. 3071

(C) After an assessment becomes final, if any portion of 3072  
the assessment remains unpaid, including accrued interest, a 3073  
certified copy of the commissioner's entry making the assessment 3074  
final may be filed in the office of the clerk of the court of 3075  
common pleas in the county in which the party assessed resides 3076  
or in which the party's business is conducted. Such filing shall 3077  
include the debtor's name and last known address. If the party 3078  
assessed maintains no place of business in this state and is not 3079  
a resident of this state, the certified copy of the entry may be 3080  
filed in the office of the clerk of the court of common pleas of 3081  
Franklin county. 3082

Immediately upon the filing of such entry, the clerk shall 3083  
enter a judgment for the state against the party assessed in the 3084  
amount shown on the entry. The judgment may be filed by the 3085  
clerk in a loose-leaf book entitled "special judgments for state 3086  
severance tax," and shall have the same effect as other 3087  
judgments. Execution shall issue upon the judgment upon the 3088  
request of the commissioner, and all laws applicable to sales on 3089  
execution shall apply to sales made under the judgment. 3090

If the assessment is not paid in its entirety within ~~sixty~~ 3091  
ninety days after the day the assessment is issued, the portion 3092  
of the assessment consisting of tax due or amounts due under 3093  
section 1509.50 of the Revised Code shall bear interest at the 3094  
rate per annum prescribed by section 5703.47 of the Revised Code 3095  
from the day the commissioner issues the assessment until it is 3096

paid or until it is certified to the attorney general for 3097  
collection under section 131.02 of the Revised Code, whichever 3098  
comes first. If the unpaid portion of the assessment is 3099  
certified to the attorney general for collection, the entire 3100  
unpaid portion of the assessment shall bear interest at the rate 3101  
per annum prescribed by section 5703.47 of the Revised Code from 3102  
the date of certification until the date it is paid in its 3103  
entirety. Interest shall be paid in the same manner as the tax 3104  
and may be collected by the issuance of an assessment under this 3105  
section. 3106

(D) All money collected by the commissioner under this 3107  
section shall be paid to the treasurer of state, and when paid 3108  
shall be considered as revenue arising from the tax imposed by 3109  
section 5749.02 of the Revised Code and the amount due under 3110  
section 1509.50 of the Revised Code, as applicable. 3111

**Sec. 5751.09.** (A) The tax commissioner may make an 3112  
assessment, based on any information in the commissioner's 3113  
possession, against any person that fails to file a return or 3114  
pay any tax as required by this chapter. The commissioner shall 3115  
give the person assessed written notice of the assessment as 3116  
provided in section 5703.37 of the Revised Code. With the 3117  
notice, the commissioner shall provide instructions on the 3118  
manner in which to petition for reassessment and request a 3119  
hearing with respect to the petition. The commissioner shall 3120  
send any assessments against consolidated elected taxpayer and 3121  
combined taxpayer groups under section 5751.011 or 5751.012 of 3122  
the Revised Code to the taxpayer's reporting person. The 3123  
reporting person shall notify all members of the group of the 3124  
assessment and all outstanding taxes, interest, and penalties 3125  
for which the assessment is issued. 3126

(B) Unless the person assessed, within ~~sixty-ninety~~ days 3127  
after service of the notice of assessment, files with the tax 3128  
commissioner a written petition signed by the person or the 3129  
person's authorized agent having knowledge of the facts, the 3130  
assessment becomes final, and the amount of the assessment is 3131  
due and payable from the person assessed to the treasurer of 3132  
state. The petition shall indicate the objections of the person 3133  
assessed, but additional objections may be raised in writing if 3134  
received by the commissioner prior to the date shown on the 3135  
final determination. 3136

If a petition for reassessment has been properly filed, 3137  
the commissioner shall proceed under section 5703.60 of the 3138  
Revised Code. 3139

(C) (1) After an assessment becomes final, if any portion 3140  
of the assessment, including accrued interest, remains unpaid, a 3141  
certified copy of the tax commissioner's entry making the 3142  
assessment final may be filed in the office of the clerk of the 3143  
court of common pleas in the county in which the person resides 3144  
or has its principal place of business in this state, or in the 3145  
office of the clerk of court of common pleas of Franklin county. 3146

(2) Immediately upon the filing of the entry, the clerk 3147  
shall enter judgment for the state against the person assessed 3148  
in the amount shown on the entry. The judgment may be filed by 3149  
the clerk in a loose-leaf book entitled, "special judgments for 3150  
the commercial activity tax" and shall have the same effect as 3151  
other judgments. Execution shall issue upon the judgment at the 3152  
request of the tax commissioner, and all laws applicable to 3153  
sales on execution shall apply to sales made under the judgment. 3154

(3) If the assessment is not paid in its entirety within 3155  
~~sixty-ninety~~ days after the day the assessment was issued, the 3156

portion of the assessment consisting of tax due shall bear 3157  
interest at the rate per annum prescribed by section 5703.47 of 3158  
the Revised Code from the day the tax commissioner issues the 3159  
assessment until it is paid or until it is certified to the 3160  
attorney general for collection under section 131.02 of the 3161  
Revised Code, whichever comes first. If the unpaid portion of 3162  
the assessment is certified to the attorney general for 3163  
collection, the entire unpaid portion of the assessment shall 3164  
bear interest at the rate per annum prescribed by section 3165  
5703.47 of the Revised Code from the date of certification until 3166  
the date it is paid in its entirety. Interest shall be paid in 3167  
the same manner as the tax and may be collected by the issuance 3168  
of an assessment under this section. 3169

(D) If the tax commissioner believes that collection of 3170  
the tax will be jeopardized unless proceedings to collect or 3171  
secure collection of the tax are instituted without delay, the 3172  
commissioner may issue a jeopardy assessment against the person 3173  
liable for the tax. Immediately upon the issuance of the 3174  
jeopardy assessment, the commissioner shall file an entry with 3175  
the clerk of the court of common pleas in the manner prescribed 3176  
by division (C) of this section. Notice of the jeopardy 3177  
assessment shall be served on the person assessed or the 3178  
person's authorized agent in the manner provided in section 3179  
5703.37 of the Revised Code within five days of the filing of 3180  
the entry with the clerk. The total amount assessed is 3181  
immediately due and payable, unless the person assessed files a 3182  
petition for reassessment in accordance with division (B) of 3183  
this section and provides security in a form satisfactory to the 3184  
commissioner and in an amount sufficient to satisfy the unpaid 3185  
balance of the assessment. Full or partial payment of the 3186  
assessment does not prejudice the commissioner's consideration 3187

of the petition for reassessment. 3188

(E) The tax commissioner shall immediately forward to the 3189  
treasurer of state all amounts the commissioner receives under 3190  
this section, and such amounts shall be considered as revenue 3191  
arising from the tax imposed under this chapter. 3192

(F) Except as otherwise provided in this division, no 3193  
assessment shall be made or issued against a taxpayer for the 3194  
tax imposed under this chapter more than four years after the 3195  
due date for the filing of the return for the tax period for 3196  
which the tax was reported, or more than four years after the 3197  
return for the tax period was filed, whichever is later. The 3198  
time limit may be extended if both the taxpayer and the 3199  
commissioner consent in writing to the extension or enter into 3200  
an agreement waiving or extending the time limit. Any such 3201  
extension shall extend the four-year time limit in division (A) 3202  
of section 5751.08 of the Revised Code for the same period of 3203  
time. Nothing in this division bars an assessment against a 3204  
taxpayer that fails to file a return required by this chapter or 3205  
that files a fraudulent return. 3206

(G) If the tax commissioner possesses information that 3207  
indicates that the amount of tax a taxpayer is required to pay 3208  
under this chapter exceeds the amount the taxpayer paid, the tax 3209  
commissioner may audit a sample of the taxpayer's gross receipts 3210  
over a representative period of time to ascertain the amount of 3211  
tax due, and may issue an assessment based on the audit. The tax 3212  
commissioner shall make a good faith effort to reach agreement 3213  
with the taxpayer in selecting a representative sample. The tax 3214  
commissioner may apply a sampling method only if the 3215  
commissioner has prescribed the method by rule. 3216

(H) If the whereabouts of a person subject to this chapter 3217

is not known to the tax commissioner, the commissioner shall 3218  
follow the procedures under section 5703.37 of the Revised Code. 3219

**Sec. 5753.07.** (A) (1) The tax commissioner may issue an 3220  
assessment, based on any information in the tax commissioner's 3221  
possession, against a taxpayer who fails to pay the tax levied 3222  
under section 5753.02 or 5753.021 of the Revised Code or to file 3223  
a return under section 5753.04 of the Revised Code. The tax 3224  
commissioner shall give the taxpayer written notice of the 3225  
assessment under section 5703.37 of the Revised Code. With the 3226  
notice, the tax commissioner shall include instructions on how 3227  
to petition for reassessment and on how to request a hearing 3228  
with respect to the petition. 3229

(2) Unless the taxpayer, within ~~sixty~~ninety days after 3230  
service of the notice of assessment, files with the tax 3231  
commissioner a written petition signed by the taxpayer, or by 3232  
the taxpayer's authorized agent who has knowledge of the facts, 3233  
the assessment becomes final, and the amount of the assessment 3234  
is due and payable from the taxpayer to the treasurer of state. 3235  
The petition shall indicate the taxpayer's objections to the 3236  
assessment. Additional objections may be raised in writing if 3237  
they are received by the tax commissioner before the date shown 3238  
on the final determination. 3239

(3) If a petition for reassessment has been properly 3240  
filed, the tax commissioner shall proceed under section 5703.60 3241  
of the Revised Code. 3242

(4) After an assessment becomes final, if any portion of 3243  
the assessment, including penalties and accrued interest, 3244  
remains unpaid, the tax commissioner may file a certified copy 3245  
of the entry making the assessment final in the office of the 3246  
clerk of the court of common pleas of Franklin county or in the 3247

office of the clerk of the court of common pleas of the county 3248  
in which the taxpayer resides, the taxpayer's casino facility or 3249  
sports gaming facility is located, or the taxpayer's principal 3250  
place of business in this state is located. Immediately upon the 3251  
filing of the entry, the clerk shall enter a judgment for the 3252  
state against the taxpayer assessed in the amount shown on the 3253  
entry. The judgment may be filed by the clerk in a loose-leaf 3254  
book entitled, "special judgments for the gross casino revenue 3255  
tax and sports gaming receipts tax." The judgment has the same 3256  
effect as other judgments. Execution shall issue upon the 3257  
judgment at the request of the tax commissioner, and all laws 3258  
applicable to sales on execution apply to sales made under the 3259  
judgment. 3260

(5) If the assessment is not paid in its entirety within 3261  
~~sixty~~ninety days after the day the assessment was issued, the 3262  
portion of the assessment consisting of tax due shall bear 3263  
interest at the rate per annum prescribed by section 5703.47 of 3264  
the Revised Code from the day the tax commissioner issued the 3265  
assessment until the assessment is paid or until it is certified 3266  
to the attorney general for collection under section 131.02 of 3267  
the Revised Code, whichever comes first. If the unpaid portion 3268  
of the assessment is certified to the attorney general for 3269  
collection, the entire unpaid portion of the assessment shall 3270  
bear interest at the rate per annum prescribed by section 3271  
5703.47 of the Revised Code from the date of certification until 3272  
the date it is paid in its entirety. Interest shall be paid in 3273  
the same manner as the tax levied under section 5753.02 or 3274  
5753.021 of the Revised Code, as applicable, and may be 3275  
collected by the issuance of an assessment under this section. 3276

(B) If the tax commissioner believes that collection of 3277  
the tax levied under section 5753.02 or 5753.021 of the Revised 3278

Code will be jeopardized unless proceedings to collect or secure 3279  
collection of the tax are instituted without delay, the 3280  
commissioner may issue a jeopardy assessment against the 3281  
taxpayer that is liable for the tax. Immediately upon the 3282  
issuance of a jeopardy assessment, the tax commissioner shall 3283  
file an entry with the clerk of the court of common pleas in the 3284  
manner prescribed by division (A)(4) of this section, and the 3285  
clerk shall proceed as directed in that division. Notice of the 3286  
jeopardy assessment shall be served on the taxpayer or the 3287  
taxpayer's authorized agent under section 5703.37 of the Revised 3288  
Code within five days after the filing of the entry with the 3289  
clerk. The total amount assessed is immediately due and payable, 3290  
unless the taxpayer assessed files a petition for reassessment 3291  
under division (A)(2) of this section and provides security in a 3292  
form satisfactory to the tax commissioner that is in an amount 3293  
sufficient to satisfy the unpaid balance of the assessment. If a 3294  
petition for reassessment has been filed, and if satisfactory 3295  
security has been provided, the tax commissioner shall proceed 3296  
under division (A)(3) of this section. Full or partial payment 3297  
of the assessment does not prejudice the tax commissioner's 3298  
consideration of the petition for reassessment. 3299

(C) The tax commissioner shall immediately forward to the 3300  
treasurer of state all amounts the tax commissioner receives 3301  
under this section, and the amounts forwarded shall be treated 3302  
as if they were revenue arising from the tax levied under 3303  
section 5753.02 or 5753.021 of the Revised Code, as applicable. 3304

(D) Except as otherwise provided in this division, no 3305  
assessment shall be issued against a taxpayer for the tax levied 3306  
under section 5753.02 or 5753.021 of the Revised Code more than 3307  
four years after the due date for filing the return for the tax 3308  
period for which the tax was reported, or more than four years 3309

after the return for the tax period was filed, whichever is 3310  
later. This division does not bar an assessment against a 3311  
taxpayer who fails to file a return as required by section 3312  
5753.04 of the Revised Code or who files a fraudulent return, or 3313  
when the taxpayer and the tax commissioner waive in writing the 3314  
time limitation. 3315

(E) If the tax commissioner possesses information that 3316  
indicates that the amount of tax a taxpayer is liable to pay 3317  
under section 5753.02 or 5753.021 of the Revised Code exceeds 3318  
the amount the taxpayer paid, the tax commissioner may audit a 3319  
sample of the taxpayer's gross casino revenue or sports gaming 3320  
receipts, as applicable, over a representative period of time to 3321  
ascertain the amount of tax due, and may issue an assessment 3322  
based on the audit. The tax commissioner shall make a good faith 3323  
effort to reach agreement with the taxpayer in selecting a 3324  
representative sample. The tax commissioner may apply a sampling 3325  
method only if the tax commissioner has prescribed the method by 3326  
rule. 3327

(F) If the whereabouts of a taxpayer who is liable for the 3328  
tax levied under section 5753.02 or 5753.021 of the Revised Code 3329  
are unknown to the tax commissioner, the tax commissioner shall 3330  
proceed under section 5703.37 of the Revised Code. 3331

**Section 2.** That existing sections 128.46, 718.90, 3332  
3734.907, 3769.088, 4305.13, 4305.131, 5703.37, 5703.42, 3333  
5703.51, 5703.52, 5703.60, 5703.70, 5709.22, 5715.34, 5717.01, 3334  
5717.011, 5717.02, 5726.20, 5727.26, 5727.42, 5727.47, 5727.89, 3335  
5728.10, 5728.11, 5735.12, 5736.09, 5739.13, 5739.15, 5740.09, 3336  
5743.081, 5743.082, 5743.56, 5745.12, 5747.13, 5749.07, 5751.09, 3337  
and 5753.07 of the Revised Code are hereby repealed. 3338

**Section 3.** The amendment by this act of sections 5717.01, 3339

5717.011, and 5717.02 of the Revised Code, and the amendment by 3340  
this act of sections 5703.60 and 5703.70 of the Revised Code 3341  
pertaining to the accrual of interest and the 180-day deadline 3342  
for holding a hearing under either section, applies to appeals, 3343  
petitions for reassessment, or refund denials filed or issued on 3344  
or after December 31, 2028. The enactment by this act of section 3345  
5717.021 of the Revised Code applies to petitioners or 3346  
applicants who meet the criteria for filing an appeal under that 3347  
section on and after that date. 3348

**Section 4.** The amendment by this act of sections 128.46, 3349  
718.90, 3734.907, 3769.088, 4305.13, 4305.131, 5703.37, 5703.51, 3350  
5703.60, 5703.70, 5709.22, 5715.34, 5717.02, 5726.20, 5727.26, 3351  
5727.42, 5727.47, 5727.89, 5728.10, 5728.11, 5735.12, 5736.09, 3352  
5739.13, 5739.15, 5740.09, 5743.081, 5743.082, 5743.56, 5745.12, 3353  
5747.13, 5749.07, 5751.09, and 5753.07 of the Revised Code, 3354  
relating to provisions extending from sixty days to ninety days 3355  
the time to file a petition for reassessment, provide additional 3356  
information or request a hearing upon the denial of a refund, or 3357  
file an appeal to the Board of Tax Appeals, applies to 3358  
assessments, refund denials, and final determinations issued on 3359  
or after July 1, 2027. 3360