

Sub. H. B. No. 96
As Passed by the Senate
TAXCD71

_____ moved to amend as follows:

After line 78132, insert:

"**Sec. 3734.904.** (A) By the twentieth day of each month,
each person required to pay the fee imposed by section 3734.901
of the Revised Code shall file with the tax commissioner a
return as prescribed by the tax commissioner and shall make
payment of the full amount of the fee due for the preceding
month ~~after deduction of any discount provided for under~~
~~division (E) of this section.~~ The return shall be signed by the
person required to file it, or an authorized employee, officer,
or agent. The return shall be deemed filed when received by the
tax commissioner.

(B) Any person required by this section to file a return
who fails to file such a return within the period prescribed may
be required to pay an additional charge of fifty dollars or ten
per cent of the fee required to be paid for the reporting
period, whichever is greater. The commissioner may collect the
additional charge by assessment pursuant to section 3734.907 of
the Revised Code. The commissioner may remit all or a portion of
the additional charge and may adopt rules relating thereto.



(C) If any fee due is not paid timely in accordance with
this section, the person liable for the fee shall pay interest,
calculated at the rate per annum as prescribed by section
5703.47 of the Revised Code, from the date the fee payment was
due to the date of payment or to the date an assessment is
issued, whichever occurs first. Interest shall be paid in the
same manner as the fee, and the commissioner may collect the
interest by assessment pursuant to section 3734.907 of the
Revised Code.

(D) If, in the estimation of the tax commissioner, the
average liability of the person liable for the fee is such as
not to merit monthly filing, the commissioner may authorize the
person to file and pay at less frequent intervals. Returns are
due by the twentieth day of the month following the close of the
applicable reporting period authorized under this division.

~~(E) If a return is filed and the amount of the fee shown
to be due on the return is paid on or before the date that the
return is required to be filed under division (A) of this
section or pursuant to division (D) of this section, whichever
is applicable, the person liable for the fee is entitled to a
discount of four per cent of the amount shown to be due on the
return.~~

~~(F)~~ All money collected by the tax commissioner under this
section shall be paid to the treasurer of state as revenue
arising from the fee imposed by section 3734.901 of the Revised
Code."

After line 157339, insert:

"Section 801.110. The amendment by this act of section
3734.904 of the Revised Code takes effect on January 1, 2026."

Update the title, amend, enact, or repeal clauses accordingly 49

The motion was _____ agreed to.

SYNOPSIS

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Replacement tire fee: eliminate 4% discount

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R.C. 3734.904; Section 801.110

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Eliminates the 4% discount for wholesale distributors of 53
replacement tires or retail dealers who timely file and pay the 54
replacement tire fee administered by TAX. The provision was in 55
the Executive and As Passed by the House versions of the bill 56
but removed by the Senate. 57