

Sub. H. B. No. 96
As Passed by the Senate
TAXCD33

_____ moved to amend as follows:

After line 124716, insert:

"Sec. 5703.19. (A) To carry out the purposes of the laws that the tax commissioner is required to administer, the commissioner or any person employed by the commissioner for that purpose, upon demand, may inspect books, accounts, records, and memoranda of any person or public utility subject to those laws, and may examine under oath any officer, agent, or employee of that person or public utility. If such books, accounts, records, or memoranda are kept electronically or available in an electronic format, the person or public utility shall provide such records to the commissioner electronically or in an electronic format at the commissioner's request. Any person other than the commissioner who makes a demand pursuant to this section shall produce the person's authority to make the inspection.

(B) If a person or public utility receives at least ten days' written notice of a demand made under division (A) of this section and refuses to comply with that demand, a penalty of five hundred dollars shall be imposed upon the person or public



utility for each day the person or public utility refuses to 20
 comply with the demand. Penalties imposed under this division 21
 may be assessed and collected in the same manner as assessments 22
 made under Chapter 3769., 4305., 5727., 5728., 5733., 5735., 23
 5736., 5739., 5743., 5745., 5747., 5749., 5751., or 5753., or 24
 sections 718.90, 3734.90 to 3734.9014, of the Revised Code." 25
 Update the title, amend, enact, or repeal clauses accordingly 26

The motion was _____ agreed to.

SYNOPSIS 27

Electronic records inspection 28

R.C. 5703.19 29

Restores a provision of the Executive bill, removed by the 30
 Senate, that requires taxpayers to provide records for 31
 inspection by TAX in an electronic format if the records are 32
 kept in such a format. 33