

Sub. H. B. No. 96
As Passed by the Senate
TAXCD60

_____ moved to amend as follows:

In line 124976, after "notice" insert "electronically or"; strike 1
through "The" and insert "If sent by ordinary mail, the" 2

In line 124979, after the period insert "If sent electronically, the 3
notice shall be sent to the person or the person's authorized 4
representative through secure electronic means associated with the 5
person's or representative's last known electronic mail address, but only 6
with the person's consent." 7

In line 124980, after "commissioner" insert "electronically sends 8
or" 9

The motion was _____ agreed to.

SYNOPSIS

Tax refund adjustment notices

R.C. 5703.70

Legislative Service Commission



Restores a provision of the Executive bill, removed by the	13
Senate, that permits TAX to notify a tax refund applicant if the	14
amount to be refunded is less than the amount requested by	15
electronic means, rather than by ordinary mail, but only if the	16
person consents to electronic notice.	17