

Sub. H. B. No. 96  
As Passed by the Senate  
TAXCD56

\_\_\_\_\_ moved to amend as follows:

In line 132263, strike through "tax" and insert " <u>amounts</u> "	1
In line 132336, strike through "the"	2
In line 132337, strike through "tax" and insert " <u>amounts</u> "	3
In line 132338, after "return" insert " <u>or application</u> "	4
In line 132339, strike through "tax" and insert " <u>amount</u> "	5
In line 132340, after "return" insert " <u>or application</u> "	6
After line 157153, insert:	7

" <b>Section 757.30.</b> The Tax Commissioner may issue	8
assessments pursuant to the amendment by this act of section	9
5736.09 of the Revised Code on or after the effective date of	10
that amendment, subject to the four-year time limitation	11
prescribed in division (F) of that section."	12

The motion was \_\_\_\_\_ agreed to.

SYNOPSIS

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**Collection of petroleum activity tax license fees**

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**R.C. 5736.09; Section 757.30**

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Restores a provision, contained in the Executive and  
House-passed bills and removed by the Senate, which expressly  
allows TAX to issue assessments to collect unpaid petroleum  
activity tax (PAT) licensing fees. Current law only explicitly  
allows TAX to issue PAT assessments for unpaid taxes.

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