

**As Reported by the Senate Local Government Committee**

**136th General Assembly**

**Regular Session**

**2025-2026**

**Am. S. B. No. 101**

**Senator Blessing**

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**A BILL**

To amend sections 3123.67, 4123.78, 4141.23, 1  
5301.071, 5301.255, 5719.04, 5739.13, 5747.13, 2  
and 5749.07 of the Revised Code to require 3  
certain liens filed with the county recorder to 4  
set forth the last known address of the lien 5  
debtor and to require a memorandum of trust or 6  
other qualifying instrument concerning real 7  
property to be recorded. 8

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

**Section 1.** That sections 3123.67, 4123.78, 4141.23, 9  
5301.071, 5301.255, 5719.04, 5739.13, 5747.13, and 5749.07 of 10  
the Revised Code be amended to read as follows: 11

**Sec. 3123.67.** The amount of the arrearage due under the 12  
support order determined to be in default pursuant to sections 13  
3123.01 to 3123.07 of the Revised Code, and any amounts due for 14  
current support that become an arrearage after the date the 15  
default determination was made, shall be a lien against all 16  
personal property, including after-acquired property, of the 17  
obligor that is situated in this state. The lien may be filed 18  
with the county recorder in each county of the state in which 19

the personal property is located. The amount of the arrearage 20  
due under the support order determined to be in default and any 21  
amounts due for current support that become an arrearage after 22  
the date the default determination was made, shall be a lien 23  
against real property, including after-acquired property, of the 24  
obligor after the lien is filed with a county recorder of this 25  
state in which the real property is located. A lien may be filed 26  
with the county recorder in each county of the state in which 27  
real property of the obligor is located. Any lien filed under 28  
this section shall include the last known address of the 29  
obligor, without further inquiry or investigation, that is not a 30  
post office box. In recording the lien, if registered land is 31  
involved, the county recorder shall take all necessary action 32  
required by Chapter 5309. of the Revised Code. The county 33  
recorder may be compensated for liens filed under this section 34  
pursuant to the development of unit costs that are reimbursed 35  
under the provider contract entered into pursuant to Title IV-D 36  
of the "Social Security Act," 88 Stat. 2351 (1975), 42 U.S.C. 37  
651, as amended. 38

**Sec. 4123.78.** If any employer fails to comply with section 39  
4123.35 of the Revised Code in accordance with the rules of the 40  
administrator of workers' compensation, the administrator shall 41  
file with the county recorder of any counties in which the 42  
employer's property is located, ~~its~~ a certificate of ~~containing~~ 43  
the employer's name, last known address, and the amount of 44  
premium due from the employer, and that amount shall be a lien 45  
from the date of filing against the real property and personal 46  
property of the employer within the county in which the 47  
certificate is filed. The county recorder shall record and index 48  
the certificate in the official record. The county recorder 49  
shall make no charge for the services provided by this section 50

to be performed by the county recorder. 51

**Sec. 4141.23.** (A) Contributions shall accrue and become 52  
payable by each employer for each calendar year or other period 53  
as prescribed by this chapter. Such contributions become due and 54  
shall be paid by each employer to the director of job and family 55  
services for the unemployment compensation fund in accordance 56  
with such regulations as the director prescribes, and shall not 57  
be deducted, in whole or in part, from the remuneration of 58  
individuals in the employer's employ. 59

In the payment of any contributions, a fractional part of 60  
a dollar may be disregarded unless it amounts to fifty cents or 61  
more, in which case it may be increased to the next higher 62  
dollar. 63

(B) (1) Any contribution or payment in lieu of 64  
contribution, due from an employer on or before December 31, 65  
1992, shall, if not paid when due, bear interest at the rate of 66  
ten per cent per annum. In such computation any fraction of a 67  
month shall be considered as a full month. 68

(2) Any contribution, payment in lieu of contribution, 69  
interest, forfeiture, or fine due from an employer on or after 70  
January 1, 1993, shall, if not paid when due, bear interest at 71  
the annual rate of fourteen per cent compounded monthly on the 72  
aggregate receivable balance due. In such computation any 73  
fraction of a month shall be considered as a full month. 74

(C) The director may waive the interest assessed under 75  
division (B) (2) of this section if the employer meets all of the 76  
following conditions within thirty days after the date the 77  
director mails or delivers the notice of assessment of interest: 78

(1) Provides to the director a written request for a 79

waiver of interest clearly demonstrating that the employer's 80  
failure to timely pay contributions, payments in lieu of 81  
contributions, interest, forfeiture, and fines was a result of 82  
circumstances beyond the control of the employer or the 83  
employer's agent, except that negligence on the part of the 84  
employer or the employer's agent shall not be considered beyond 85  
the control of the employer or the employer's agent; 86

(2) Furnishes to the director all quarterly reports 87  
required under section 4141.20 of the Revised Code; 88

(3) Pays in full all contributions, payments in lieu of 89  
contributions, interest, forfeiture, and fines for each quarter 90  
for which such payments are due. 91

The director shall deny an employer's request for a waiver 92  
of interest after finding that the employer's failure to timely 93  
furnish reports or make payments as required under this chapter 94  
was due to an attempt to evade payment. 95

(D) Any contribution, interest, forfeiture, or fine 96  
required to be paid under this chapter by any employer shall, if 97  
not paid when due, become a lien upon the real and personal 98  
property of such employer. Upon failure of such employer to pay 99  
the contributions, interest, forfeiture, or fine required to be 100  
paid under this chapter, the director shall file notice of such 101  
lien, containing the employer's name and last known address, for 102  
which there shall be no charge, in the office of the county 103  
recorder of the county in which it is ascertained that such 104  
employer owns real estate or personal property. The director 105  
shall notify the employer by mail of the lien. The absence of 106  
proof that the notice was sent does not affect the validity of 107  
the lien. Such lien shall not be valid as against the claim of 108  
any mortgagee, pledgee, purchaser, judgment creditor, or other 109

lienholder of record at the time such notice is filed. 110

If the employer acquires real or personal property after 111  
notice of lien is filed, such lien shall not be valid as against 112  
the claim of any mortgagee, pledgee, subsequent bona fide 113  
purchaser for value, judgment creditor, or other lienholder of 114  
record to such after-acquired property, unless the notice of 115  
lien is refiled after such property was acquired by the employer 116  
and before the competing lien attached to such after-acquired 117  
property or before the conveyance to such subsequent bona fide 118  
purchaser for value. 119

Such a notice shall be recorded in the county recorder's 120  
official records and indexed in the direct and reverse indexes 121  
under the name of the employer. When such unpaid contributions, 122  
interest, forfeiture, or fines have been paid, the employer may 123  
record with the county recorder of the county in which such 124  
notice of lien has been filed and recorded, notice of such 125  
payment, and the notice of payment shall be recorded in the 126  
county recorder's official records and indexed in the direct and 127  
reverse indexes. For recording the notice of payment, the county 128  
recorder shall charge and receive from the employer a base fee 129  
of two dollars for services and a housing trust fund fee of two 130  
dollars pursuant to section 317.36 of the Revised Code. 131

(E) Notwithstanding other provisions in this section, the 132  
director may reduce, in whole or in part, the amount of 133  
interest, forfeiture, or fines required to be paid under this 134  
chapter if the director determines that the reduction is in the 135  
best interest of the unemployment compensation fund. 136

(F) Assessment of contributions shall not be made after 137  
four years from the date on which such contributions became 138  
payable, and no action in court for the collection of 139

contributions without assessment of such contributions shall be 140  
begun after the expiration of five years from the date such 141  
contributions became payable. In case of a false or fraudulent 142  
report or of a willful attempt in any manner to evade 143  
contributions, such contributions may be assessed or a 144  
proceeding in court for the collection of such contributions may 145  
be begun without assessment at any time. When the assessment of 146  
contributions has been made within such four-year period 147  
provided, action in court to collect such contributions may be 148  
begun within, but not later than, six years after such 149  
assessment. 150

(G) In the event of a distribution of an employer's 151  
assets, pursuant to an order of any court under the law of this 152  
state, including any receivership, assignment for benefit of 153  
creditors, adjudicated insolvency, or similar proceedings, 154  
contributions, interest, forfeiture, or fine then or thereafter 155  
due have the same priority as provided by law for the payment of 156  
taxes due the state and shall be paid out of the trust fund in 157  
the same manner as provided for other claims for unpaid taxes 158  
due the state. 159

(H) If the attorney general finds after investigation that 160  
any claim for delinquent contributions, interest, forfeitures, 161  
or fines owing to the director is uncollectible, in whole or in 162  
part, the attorney general shall recommend to the director the 163  
cancellation of such claim or any part thereof. The director may 164  
thereupon effect such cancellation. 165

**Sec. 5301.071.** No instrument conveying real property, or 166  
any interest in real property, and of record in the office of 167  
the county recorder of the county within this state in which 168  
that real property is situated shall be considered defective nor 169

shall the validity of that conveyance be affected because of any	170
of the following:	171
(A) The dower interest of the spouse of any grantor was	172
not specifically released, but that spouse executed the	173
instrument in the manner provided in section 5301.01 of the	174
Revised Code.	175
(B) The officer taking the acknowledgment of the	176
instrument having an official seal did not affix that seal to	177
the certificate of acknowledgment.	178
(C) The certificate of acknowledgment is not on the same	179
sheet of paper as the instrument.	180
(D) The executor, administrator, guardian, assignee,	181
attorney in fact, or trustee making the instrument signed or	182
acknowledged the same individually instead of in a	183
representative or official capacity.	184
(E) (1) The grantor or grantee of the instrument is a trust	185
rather than the trustee or trustees of the trust if the trust	186
named as grantor or grantee has been duly created under the laws	187
of the state of its existence at the time of the conveyance and	188
a memorandum of trust that complies with section 5301.255 of the	189
Revised Code and contains a description of the real property	190
conveyed by that instrument is recorded in the office of the	191
county recorder in which the instrument of conveyance is	192
recorded. Upon compliance with division (E) (1) of this section,	193
a conveyance to <u>or from</u> a trust shall be considered to be a	194
conveyance to <u>or from</u> the trustee or trustees of the trust in	195
furtherance of the manifest intention of the parties.	196
(2) Except as otherwise provided in division (E) (2) of	197
this section, division (E) (1) of this section shall be given	198

retroactive effect to the fullest extent permitted under section 199  
28 of Article II, Ohio Constitution. Division (E) of this 200  
section shall not be given retroactive or curative effect if to 201  
do so would invalidate or supersede any instrument that conveys 202  
real property, or any interest in the real property, recorded in 203  
the office of the county recorder in which that real property is 204  
situated prior to the date of recording of a curative memorandum 205  
of trust or March 22, 2012, whichever event occurs later. 206

(F) A memorandum of understanding or other instrument 207  
complying with division (A) of section 5301.255 of the Revised 208  
Code is not recorded as required by that section, so long as the 209  
instrument from a trustee or trust as grantor, conveying or 210  
encumbering any interest in the real property has been of record 211  
for more than four years. 212

**Sec. 5301.255.** (A) A memorandum of trust or other 213  
instrument that satisfies both of the following ~~may~~ shall be 214  
presented for recordation of record when any interest in real 215  
property is conveyed by or to the trustee of a disclosed trust, 216  
and in circumstances other than the conveyance of real property 217  
may be presented, in the office of the county recorder of any 218  
county in which real property that is subject to the trust is 219  
located: 220

(1) The ~~memorandum~~ instrument shall be executed by the 221  
trustee of the trust and acknowledged by the trustee of the 222  
trust in accordance with section 5301.01 of the Revised Code. 223

(2) The ~~memorandum~~ instrument shall state all of the 224  
following: 225

(a) The name and address of the trustee of the trust; 226

(b) The date of execution of the trust; 227



(c) The powers specified in the trust relative to the 228  
acquisition, sale, or encumbering of real property by the 229  
trustee or the conveyance of real property by the trustee, and 230  
any restrictions upon those powers. 231

(B) ~~A memorandum of trust~~ An instrument that satisfies 232  
divisions (A) (1) and (2) of this section also may set forth the 233  
substance or actual text of provisions of the trust that are not 234  
described in those divisions. 235

(C) ~~A memorandum of trust~~ An instrument that satisfies 236  
divisions (A) (1) and (2) of this section shall constitute notice 237  
only of the information contained in it. 238

(D) Upon the presentation for recordation of ~~a memorandum~~ 239  
~~of trust~~ an instrument that satisfies divisions (A) (1) and (2) 240  
of this section and the payment of the requisite fee prescribed 241  
in section 317.32 of the Revised Code, a county recorder shall 242  
record either: 243

(1) Record the ~~memorandum of trust~~ instrument in the 244  
official records described in division (A) (17) of section 317.08 245  
of the Revised Code, if the ~~memorandum of trust~~ instrument 246  
describes specific real property, ~~or;~~ 247

(2) Record the instrument in the official records 248  
described in division (A) (23) of ~~that~~ section 317.08 of the 249  
Revised Code, if the ~~memorandum of trust~~ instrument does not 250  
describe specific real property. 251

**Sec. 5719.04.** (A) Immediately after each settlement 252  
required by division (D) of section 321.24 of the Revised Code, 253  
the county auditor shall make a tax list and duplicates thereof 254  
of all general personal and classified property taxes remaining 255  
unpaid, as shown by the county treasurer's books and the list of 256

taxes returned as delinquent by the treasurer to the auditor at 257  
such settlement. The county auditor shall also include in such 258  
list all taxes assessed by the tax commissioner pursuant to law 259  
which were not charged upon the tax lists and duplicates on 260  
which such settlements were made nor previously charged upon a 261  
delinquent tax list and duplicates pursuant to this section, but 262  
the auditor shall not include taxes specifically excepted from 263  
collection pursuant to section 5711.32 of the Revised Code. Such 264  
tax list and duplicates shall contain the name of the person 265  
charged, the last known address of the person charged, and the 266  
amount of such taxes, and the penalty, due and unpaid, and shall 267  
set forth separately the amount charged or chargeable on the 268  
general and on the classified list and duplicate. The auditor 269  
shall deliver one such duplicate to the treasurer on the first 270  
day of December, annually. Upon receipt of the duplicate the 271  
treasurer may prepare and mail tax bills to all persons charged 272  
with such delinquent taxes. Each bill shall include a notice 273  
that the interest charge prescribed by section 5719.041 of the 274  
Revised Code has begun to accrue. 275

The auditor shall cause a copy of the delinquent personal 276  
and classified property tax list and duplicate provided for in 277  
this division to be published twice within sixty days after 278  
delivery of such duplicate to the treasurer in a newspaper of 279  
general circulation in the county. The newspaper shall meet the 280  
requirements of section 7.12 of the Revised Code. The auditor 281  
may publish the tax list on a preprinted insert in the 282  
newspaper. The cost of the second publication of the list shall 283  
not exceed three-fourths of the cost of the first publication of 284  
the list. 285

Before such publication, the auditor shall cause a display 286  
notice of the forthcoming publication of such delinquent 287

personal and classified property tax list to be inserted once a 288  
week for two consecutive weeks in a newspaper of general 289  
circulation in the county. Copy for such display notice shall be 290  
furnished by the auditor to the newspaper selected to publish 291  
such delinquent tax lists simultaneously with the delivery of 292  
the duplicate to the treasurer. Publication of the delinquent 293  
lists may be made by a newspaper in installments, provided that 294  
complete publication thereof is made twice during said sixty-day 295  
period. 296

The office of the county treasurer shall be kept open to 297  
receive the payment of delinquent general and classified 298  
property taxes from the day of delivery of the duplicate thereof 299  
until the final publication of the delinquent tax list. The name 300  
of any taxpayer who, prior to seven days before either the first 301  
or second publication of said list, pays such taxes in full or 302  
enters into a delinquent tax contract to pay such taxes in 303  
installments pursuant to section 5719.05 of the Revised Code 304  
shall be stricken from such list, and the taxpayer's name shall 305  
not be included in the list for that publication. 306

The other such duplicate, from which shall first be 307  
eliminated the names of persons whose total liability for taxes 308  
and penalty is less than one hundred dollars, shall be filed by 309  
the auditor on the first day of December, annually, in the 310  
office of the county recorder, and the same shall constitute a 311  
notice of lien and operate as of the date of delivery as a lien 312  
on the lands and tenements, vested legal interests therein, and 313  
permanent leasehold estates of each person named therein having 314  
such real estate in such county. Such notice of lien and such 315  
lien shall not be valid as against any mortgagee, pledgee, 316  
purchaser, or judgment creditor whose rights have attached prior 317  
to the date of such delivery. Such duplicate shall be kept by 318

the county recorder in the official records, and indexed under 319  
the name of the person charged with such tax. No fee shall be 320  
charged by the county recorder for the services required under 321  
this section. 322

The auditor shall add to the tax list made pursuant to 323  
this section all such taxes omitted in a previous year when 324  
assessed by the auditor or finally assessed by the tax 325  
commissioner pursuant to law, and by proper certificates cause 326  
the same to be added to the treasurer's delinquent tax duplicate 327  
provided for in this section, and, in proper cases, file notice 328  
of the lien with the recorder, as provided in this section. 329

If the authority making any assessment believes that the 330  
collection of such taxes will be jeopardized by delay, such 331  
assessing authority shall so certify on the assessment 332  
certificate thereof, and the auditor shall include a certificate 333  
of such jeopardy in the certificate given by the auditor to the 334  
treasurer. In such event, the treasurer shall proceed 335  
immediately to collect such taxes, and to enforce the collection 336  
thereof by any means provided by law, and the treasurer may not 337  
accept a tender of any part of such taxes; but the person or the 338  
representatives of the person against whom such assessment is 339  
made may, in the event of an appeal to the tax commissioner 340  
therefrom, obtain a stay of collection of the whole or any part 341  
of the amount of such assessment by filing with the treasurer a 342  
bond in an amount not exceeding double the amount as to which 343  
the stay is desired, with such surety as the treasurer deems 344  
necessary, conditioned upon the payment of the amount determined 345  
to be due by the decision of the commissioner which has become 346  
final, and further conditioned that if an appeal is not filed 347  
within the period provided by law, the amount of collection 348  
which is stayed by the bond will be paid on notice and demand of 349

the treasurer at any time after the expiration of such period. 350  
The taxpayer may waive such stay as to the whole or any part of 351  
the amount covered by the bond, and if as the result of such 352  
waiver any part of the amount covered by the bond is paid, then 353  
the bond shall be proportionately reduced on the request of the 354  
taxpayer. 355

(B) Immediately after each settlement required by division 356  
(D) of section 321.24 of the Revised Code, the auditor shall 357  
make a separate list and duplicate, prepared as prescribed in 358  
division (A) of this section, of all general personal and 359  
classified property taxes that remain unpaid but are excepted 360  
from collection pursuant to section 5711.32 of the Revised Code. 361  
The duplicate of such list shall be delivered to the treasurer 362  
at the time of delivery of the delinquent personal and 363  
classified property tax duplicate. 364

**Sec. 5739.13.** (A) If any vendor collects the tax imposed 365  
by or pursuant to section 5739.02, 5739.021, 5739.023, or 366  
5739.026 of the Revised Code, and fails to remit the tax to the 367  
state as prescribed, or on the sale of a motor vehicle, 368  
watercraft, or outboard motor required to be titled, fails to 369  
remit payment to a clerk of a court of common pleas as provided 370  
in section 1548.06 or 4505.06 of the Revised Code, the vendor 371  
shall be personally liable for any tax collected and not 372  
remitted. The tax commissioner may make an assessment against 373  
such vendor based upon any information in the commissioner's 374  
possession. 375

If any vendor fails to collect the tax or any consumer 376  
fails to pay the tax imposed by or pursuant to section 5739.02, 377  
5739.021, 5739.023, or 5739.026 of the Revised Code, on any 378  
transaction subject to the tax, the vendor or consumer shall be 379

personally liable for the amount of the tax applicable to the 380  
transaction. The commissioner may make an assessment against 381  
either the vendor or consumer, as the facts may require, based 382  
upon any information in the commissioner's possession. 383

An assessment against a vendor when the tax imposed by or 384  
pursuant to section 5739.02, 5739.021, 5739.023, or 5739.026 of 385  
the Revised Code has not been collected or paid, shall not 386  
discharge the purchaser's or consumer's liability to reimburse 387  
the vendor for the tax applicable to such transaction. 388

An assessment issued against either, pursuant to this 389  
section, shall not be considered an election of remedies, nor a 390  
bar to an assessment against the other for the tax applicable to 391  
the same transaction, provided that no assessment shall be 392  
issued against any person for the tax due on a particular 393  
transaction if the tax on that transaction actually has been 394  
paid by another. 395

The commissioner may make an assessment against any vendor 396  
who fails to file a return or remit the proper amount of tax 397  
required by this chapter, or against any consumer who fails to 398  
pay the proper amount of tax required by this chapter. When 399  
information in the possession of the commissioner indicates that 400  
the amount required to be collected or paid under this chapter 401  
is greater than the amount remitted by the vendor or paid by the 402  
consumer, the commissioner may audit a sample of the vendor's 403  
sales or the consumer's purchases for a representative period, 404  
to ascertain the per cent of exempt or taxable transactions or 405  
the effective tax rate and may issue an assessment based on the 406  
audit. The commissioner shall make a good faith effort to reach 407  
agreement with the vendor or consumer in selecting a 408  
representative sample. 409

The commissioner may make an assessment, based on any 410  
information in the commissioner's possession, against any person 411  
who fails to file a return or remit the proper amount of tax 412  
required by section 5739.102 of the Revised Code. 413

The commissioner may issue an assessment on any 414  
transaction for which any tax imposed under this chapter or 415  
Chapter 5741. of the Revised Code was due and unpaid on the date 416  
the vendor or consumer was informed by an agent of the tax 417  
commissioner of an investigation or audit. If the vendor or 418  
consumer remits any payment of the tax for the period covered by 419  
the assessment after the vendor or consumer was informed of the 420  
investigation or audit, the payment shall be credited against 421  
the amount of the assessment. 422

The commissioner shall give the party assessed written 423  
notice of the assessment in the manner provided in section 424  
5703.37 of the Revised Code. With the notice, the commissioner 425  
shall provide instructions on how to petition for reassessment 426  
and request a hearing on the petition. 427

(B) Unless the party assessed files with the commissioner 428  
within sixty days after service of the notice of assessment, 429  
either personally or by certified mail, a written petition for 430  
reassessment, signed by the party assessed or that party's 431  
authorized agent having knowledge of the facts, the assessment 432  
becomes final and the amount of the assessment is due from the 433  
party assessed and payable to the treasurer of state and 434  
remitted to the tax commissioner. The petition shall indicate 435  
the objections of the party assessed, but additional objections 436  
may be raised in writing if received by the commissioner prior 437  
to the date shown on the final determination. If the petition 438  
has been properly filed, the commissioner shall proceed under 439

section 5703.60 of the Revised Code. 440

(C) After an assessment becomes final, if any portion of 441  
the assessment remains unpaid, including accrued interest, a 442  
certified copy of the commissioner's entry making the assessment 443  
final may be filed in the office of the clerk of the court of 444  
common pleas in the county in which the place of business of the 445  
party assessed is located or the county in which the party 446  
assessed resides. Such filing shall include the party's name and 447  
last known address. If the party assessed maintains no place of 448  
business in this state and is not a resident of this state, the 449  
certified copy of the entry may be filed in the office of the 450  
clerk of the court of common pleas of Franklin county. 451

Immediately upon the filing of the entry, the clerk shall 452  
enter a judgment for the state against the party assessed in the 453  
amount shown on the entry. The judgment may be filed by the 454  
clerk in a loose-leaf book entitled "special judgments for 455  
state, county, and transit authority retail sales tax" or, if 456  
appropriate, "special judgments for resort area excise tax," and 457  
shall have the same effect as other judgments. Execution shall 458  
issue upon the judgment upon the request of the tax 459  
commissioner, and all laws applicable to sales on execution 460  
shall apply to sales made under the judgment except as otherwise 461  
provided in this chapter. 462

If the assessment is not paid in its entirety within sixty 463  
days after the date the assessment was issued, the portion of 464  
the assessment consisting of tax due shall bear interest at the 465  
rate per annum prescribed by section 5703.47 of the Revised Code 466  
from the day the tax commissioner issues the assessment until 467  
the assessment is paid or until it is certified to the attorney 468  
general for collection under section 131.02 of the Revised Code, 469



whichever comes first. If the unpaid portion of the assessment 470  
is certified to the attorney general for collection, the entire 471  
unpaid portion of the assessment shall bear interest at the rate 472  
per annum prescribed by section 5703.47 of the Revised Code from 473  
the date of certification until the date it is paid in its 474  
entirety. Interest shall be paid in the same manner as the tax 475  
and may be collected by issuing an assessment under this 476  
section. 477

(D) All money collected by the tax commissioner under this 478  
section shall be paid to the treasurer of state, and when paid 479  
shall be considered as revenue arising from the taxes imposed by 480  
or pursuant to sections 5739.01 to 5739.31 of the Revised Code. 481

**Sec. 5747.13.** (A) If any employer collects the tax imposed 482  
by section 5747.02 or under Chapter 5748. of the Revised Code 483  
and fails to remit the tax as required by law, or fails to 484  
collect the tax, the employer is personally liable for any 485  
amount collected that the employer fails to remit, or any amount 486  
that the employer fails to collect. If any taxpayer fails to 487  
file a return or fails to pay the tax imposed by section 5747.02 488  
or under Chapter 5748. of the Revised Code, the taxpayer is 489  
personally liable for the amount of the tax. 490

If any employer, taxpayer, qualifying entity, or electing 491  
pass-through entity required to file a return under this chapter 492  
fails to file the return within the time prescribed, files an 493  
incorrect return, fails to remit the full amount of the taxes 494  
due for the period covered by the return, or fails to remit any 495  
additional tax due as a result of a reduction in the amount of 496  
the credit allowed under division (B) of section 5747.05 of the 497  
Revised Code together with interest on the additional tax within 498  
the time prescribed by that division, the tax commissioner may 499

make an assessment against any person liable for any deficiency 500  
for the period for which the return is or taxes are due, based 501  
upon any information in the commissioner's possession. 502

An assessment issued against either the employer or the 503  
taxpayer pursuant to this section shall not be considered an 504  
election of remedies or a bar to an assessment against the other 505  
for failure to report or pay the same tax. No assessment shall 506  
be issued against any person if the tax actually has been paid 507  
by another. 508

No assessment shall be made or issued against an employer, 509  
a taxpayer, a qualifying entity, or an electing pass-through 510  
entity more than four years after the final date the return 511  
subject to assessment was required to be filed or the date the 512  
return was filed, whichever is later. However, the commissioner 513  
may assess any balance due as the result of a reduction in the 514  
credit allowed under division (B) of section 5747.05 of the 515  
Revised Code, including applicable penalty and interest, within 516  
four years of the date on which the taxpayer reports a change in 517  
either the portion of the taxpayer's adjusted gross income 518  
subjected to an income tax or tax measured by income in another 519  
state or the District of Columbia, or the amount of liability 520  
for an income tax or tax measured by income to another state or 521  
the District of Columbia, as required by division (B) (4) of 522  
section 5747.05 of the Revised Code. Such time limits may be 523  
extended if both the employer, taxpayer, qualifying entity, or 524  
electing pass-through entity and the commissioner consent in 525  
writing to the extension or if an agreement waiving or extending 526  
the time limits has been entered into pursuant to section 527  
122.171 of the Revised Code. Any such extension shall extend the 528  
four-year time limit in division (B) of section 5747.11 of the 529  
Revised Code for the same period of time. There shall be no bar 530

or limit to an assessment against an employer for taxes withheld 531  
from employees and not remitted to the state, against an 532  
employer, a taxpayer, a qualifying entity, or an electing pass- 533  
through entity that fails to file a return subject to assessment 534  
as required by this chapter, or against an employer, a taxpayer, 535  
a qualifying entity, or an electing pass-through entity that 536  
files a fraudulent return. 537

The commissioner shall give the party assessed written 538  
notice of the assessment in the manner provided in section 539  
5703.37 of the Revised Code. With the notice, the commissioner 540  
shall provide instructions on how to petition for reassessment 541  
and request a hearing on the petition. 542

(B) Unless the party assessed files with the tax 543  
commissioner within sixty days after service of the notice of 544  
assessment, either personally or by certified mail, a written 545  
petition for reassessment, signed by the party assessed or that 546  
party's authorized agent having knowledge of the facts, the 547  
assessment becomes final, and the amount of the assessment is 548  
due and payable from the party assessed to the commissioner with 549  
remittance made payable to the treasurer of state. The petition 550  
shall indicate the objections of the party assessed, but 551  
additional objections may be raised in writing if received by 552  
the commissioner prior to the date shown on the final 553  
determination. If the petition has been properly filed, the 554  
commissioner shall proceed under section 5703.60 of the Revised 555  
Code. 556

(C) After an assessment becomes final, if any portion of 557  
the assessment remains unpaid, including accrued interest, a 558  
certified copy of the tax commissioner's entry making the 559  
assessment final may be filed in the office of the clerk of the 560

court of common pleas in the county in which the employer's, 561  
taxpayer's, qualifying entity's, or electing pass-through 562  
entity's place of business is located or the county in which the 563  
party assessed resides. Such filing shall include the party's 564  
name and last known address. If the party assessed is not a 565  
resident of this state, the certified copy of the entry may be 566  
filed in the office of the clerk of the court of common pleas of 567  
Franklin county. 568

Immediately upon the filing of the entry, the clerk shall 569  
enter a judgment against the party assessed in the amount shown 570  
on the entry. The judgment shall be filed by the clerk in one of 571  
two loose-leaf books, one entitled "special judgments for state 572  
and school district income taxes," and the other entitled 573  
"special judgments for qualifying entity and electing pass- 574  
through entity taxes." The judgment shall have the same effect 575  
as other judgments. Execution shall issue upon the judgment upon 576  
the request of the tax commissioner, and all laws applicable to 577  
sales on execution shall apply to sales made under the judgment. 578

If the assessment is not paid in its entirety within sixty 579  
days after the assessment was issued, the portion of the 580  
assessment consisting of tax due shall bear interest at the rate 581  
per annum prescribed by section 5703.47 of the Revised Code from 582  
the day the tax commissioner issues the assessment until it is 583  
paid or until it is certified to the attorney general for 584  
collection under section 131.02 of the Revised Code, whichever 585  
comes first. If the unpaid portion of the assessment is 586  
certified to the attorney general for collection, the entire 587  
unpaid portion of the assessment shall bear interest at the rate 588  
per annum prescribed by section 5703.47 of the Revised Code from 589  
the date of certification until the date it is paid in its 590  
entirety. Interest shall be paid in the same manner as the tax 591

and may be collected by the issuance of an assessment under this section. 592  
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(D) All money collected under this section shall be considered as revenue arising from the taxes imposed by this chapter or Chapter 5733. or 5748. of the Revised Code, as appropriate. 594  
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(E) If the party assessed files a petition for reassessment under division (B) of this section, the person, on or before the last day the petition may be filed, shall pay the assessed amount, including assessed interest and assessed penalties, if any of the following conditions exists: 598  
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(1) The person files a tax return reporting Ohio adjusted gross income, less the exemptions allowed by section 5747.025 of the Revised Code, in an amount less than one cent, and the reported amount is not based on the computations required under division (A) of section 5747.01 or section 5747.025 of the Revised Code. 603  
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(2) The person files a tax return that the tax commissioner determines to be incomplete, false, fraudulent, or frivolous. 609  
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(3) The person fails to file a tax return, and the basis for this failure is not either of the following: 612  
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(a) An assertion that the person has no nexus with this state; 614  
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(b) The computations required under division (A) of section 5747.01 of the Revised Code or the application of credits allowed under this chapter has the result that the person's tax liability is less than one dollar and one cent. 616  
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(F) Notwithstanding the fact that a petition for 620  
reassessment is pending, the petitioner may pay all or a portion 621  
of the assessment that is the subject of the petition. The 622  
acceptance of a payment by the treasurer of state does not 623  
prejudice any claim for refund upon final determination of the 624  
petition. 625

If upon final determination of the petition an error in 626  
the assessment is corrected by the tax commissioner, upon 627  
petition so filed or pursuant to a decision of the board of tax 628  
appeals or any court to which the determination or decision has 629  
been appealed, so that the amount due from the party assessed 630  
under the corrected assessment is less than the portion paid, 631  
there shall be issued to the petitioner or to the petitioner's 632  
assigns or legal representative a refund in the amount of the 633  
overpayment as provided by section 5747.11 of the Revised Code, 634  
with interest on that amount as provided by such section, 635  
subject to section 5747.12 of the Revised Code. 636

**Sec. 5749.07.** (A) If any severer required by this chapter 637  
to make and file returns and pay the tax levied by section 638  
5749.02 of the Revised Code, or any severer or owner liable for 639  
the amounts due under section 1509.50 of the Revised Code, fails 640  
to make such return or pay such tax or amounts, the tax 641  
commissioner may make an assessment against the severer or owner 642  
based upon any information in the commissioner's possession. 643

No assessment shall be made or issued against any severer 644  
for any tax imposed by section 5749.02 of the Revised Code or 645  
against any severer or owner for any amount due under section 646  
1509.50 of the Revised Code more than four years after the 647  
return was due or was filed, whichever is later. This section 648  
does not bar an assessment against a severer or owner who fails 649

to file a return as required by this chapter, or who files a fraudulent return. 650  
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The commissioner shall give the party assessed written notice of such assessment in the manner provided in section 5703.37 of the Revised Code. With the notice, the commissioner shall provide instructions on how to petition for reassessment and request a hearing on the petition. 652  
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(B) Unless the party assessed files with the commissioner within sixty days after service of the notice of assessment, either personally or by certified mail, a written petition for reassessment signed by the party assessed or that party's authorized agent having knowledge of the facts, the assessment becomes final and the amount of the assessment is due and payable from the party assessed to the treasurer of state. The petition shall indicate the objections of the party assessed, but additional objections may be raised in writing if received by the commissioner prior to the date shown on the final determination. If the petition has been properly filed, the commissioner shall proceed under section 5703.60 of the Revised Code. 657  
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(C) After an assessment becomes final, if any portion of the assessment remains unpaid, including accrued interest, a certified copy of the 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 assessed resides or in which the party's business is conducted. Such filing shall include the debtor's name and last known address. If the party assessed maintains no place of business 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 670  
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Franklin county. 680

Immediately upon the filing of such entry, the clerk shall 681  
enter a judgment for the state against the party assessed in the 682  
amount shown on the entry. The judgment may be filed by the 683  
clerk in a loose-leaf book entitled "special judgments for state 684  
severance tax," and shall have the same effect as other 685  
judgments. Execution shall issue upon the judgment upon the 686  
request of the commissioner, and all laws applicable to sales on 687  
execution shall apply to sales made under the judgment. 688

If the assessment is not paid in its entirety within sixty 689  
days after the day the assessment is issued, the portion of the 690  
assessment consisting of tax due or amounts due under section 691  
1509.50 of the Revised Code shall bear interest at the rate per 692  
annum prescribed by section 5703.47 of the Revised Code from the 693  
day the commissioner issues the assessment until it is paid or 694  
until it is certified to the attorney general for collection 695  
under section 131.02 of the Revised Code, whichever comes first. 696  
If the unpaid portion of the assessment is certified to the 697  
attorney general for collection, the entire unpaid portion of 698  
the assessment shall bear interest at the rate per annum 699  
prescribed by section 5703.47 of the Revised Code from the date 700  
of certification until the date it is paid in its entirety. 701  
Interest shall be paid in the same manner as the tax and may be 702  
collected by the issuance of an assessment under this section. 703

(D) All money collected by the commissioner under this 704  
section shall be paid to the treasurer of state, and when paid 705  
shall be considered as revenue arising from the tax imposed by 706  
section 5749.02 of the Revised Code and the amount due under 707  
section 1509.50 of the Revised Code, as applicable. 708

**Section 2.** That existing sections 3123.67, 4123.78, 709



4141.23, 5301.071, 5301.255, 5719.04, 5739.13, 5747.13, and  
5749.07 of the Revised Code are hereby repealed.

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