

_____ moved to amend as follows:

In line 1 of the title, after "sections" insert "317.08,"	1
In line 2 of the title, after "5301.255" insert ", 5301.99"	2
In line 3 of the title, after "5749.07" insert "and to enact sections 5301.75, 5301.76, 5301.77, and 5301.78"	3 4
In line 6 of the title, delete "and" and insert ","	5
In line 8 of the title, after "recorded" insert ", and to prohibit certain contracts regarding residential real estate"	6 7
In line 9, after "sections" insert "317.08,"	8
In line 10, after "5301.255" insert ", 5301.99"; after "5749.07" insert "be amended and sections 5301.75, 5301.76, 5301.77, and 5301.78"	9 10
In line 11, delete "amended" and insert "enacted"	11
After line 11, insert:	12
"Sec. 317.08. (A) The county recorder shall record all instruments in one general record series to be known as the "official records." The county recorder shall record in the	13 14 15



official records all of the following instruments that are presented for recording, upon payment of the fees prescribed by law:	16 17 18
(1) Deeds and other instruments of writing for the absolute and unconditional sale or conveyance of lands, tenements, and hereditaments;	19 20 21
(2) Notices as provided in sections 5301.47 to 5301.56 of the Revised Code;	22 23
(3) Judgments or decrees in actions brought under section 5303.01 of the Revised Code;	24 25
(4) Declarations and bylaws, and all amendments to declarations and bylaws, as provided in Chapter 5311. of the Revised Code;	26 27 28
(5) Affidavits as provided in sections 5301.252 and 5301.56 of the Revised Code;	29 30
(6) Certificates as provided in section 5311.17 of the Revised Code;	31 32
(7) Articles dedicating archaeological preserves accepted by the director of the Ohio history connection under section 149.52 of the Revised Code;	33 34 35
(8) Articles dedicating nature preserves accepted by the director of natural resources under section 1517.05 of the Revised Code;	36 37 38
(9) Conveyances of conservation easements and agricultural easements under section 5301.68 of the Revised Code;	39 40
(10) Instruments extinguishing agricultural easements under section 901.21 or 5301.691 of the Revised Code or pursuant	41 42

to the terms of such an easement granted to a charitable organization under section 5301.68 of the Revised Code;	43 44
(11) Instruments or orders described in division (B) (2) (b) of section 5301.56 of the Revised Code;	45 46
(12) No further action letters issued under section 3746.11 of the Revised Code;	47 48
(13) Covenants not to sue issued under section 3746.12 of the Revised Code;	49 50
(14) Restrictions on the use of property contained in a deed or other instrument as provided in division (E) or (F) of section 3737.882 of the Revised Code;	51 52 53
(15) Any easement executed or granted under section 3734.22, 3734.24, 3734.25, or 3734.26 of the Revised Code;	54 55
(16) Any environmental covenant entered into in accordance with sections 5301.80 to 5301.92 of the Revised Code;	56 57
(17) Memoranda of trust, as described in division (A) of section 5301.255 of the Revised Code, that describe specific real property;	58 59 60
(18) Agreements entered into under section 1506.44 of the Revised Code;	61 62
(19) Mortgages, including amendments, supplements, modifications, and extensions of mortgages, or other instruments of writing by which lands, tenements, or hereditaments are or may be mortgaged or otherwise conditionally sold, conveyed, affected, or encumbered;	63 64 65 66 67
(20) Executory installment contracts for the sale of land executed after September 29, 1961, that by their terms are not	68 69

required to be fully performed by one or more of the parties to them within one year of the date of the contracts;	70 71
(21) Options to purchase real estate, including supplements, modifications, and amendments of the options, but no option of that nature shall be recorded if it does not state a specific day and year of expiration of its validity;	72 73 74 75
(22) Any tax certificate sold under section 5721.33 of the Revised Code, or memorandum of it, that is presented for filing of record;	76 77 78
(23) Powers of attorney, including all memoranda of trust, as described in division (A) of section 5301.255 of the Revised Code, that do not describe specific real property;	79 80 81
(24) Plats and maps of town lots, of the subdivision of town lots, and of other divisions or surveys of lands, any center line survey of a highway located within the county, the plat of which shall be furnished by the director of transportation or county engineer, and all drawings and amendments to drawings, as provided in Chapter 5311. of the Revised Code;	82 83 84 85 86 87 88
(25) Leases, memoranda of leases, and supplements, modifications, and amendments of leases and memoranda of leases, including a lease described in section 5301.09 of the Revised Code;	89 90 91 92
(26) Declarations executed pursuant to section 2133.02 of the Revised Code and durable powers of attorney for health care executed pursuant to section 1337.12 of the Revised Code;	93 94 95
(27) Unemployment compensation liens, internal revenue tax liens, and other liens in favor of the United States as	96 97

described in division (A) of section 317.09 of the Revised Code, personal tax liens, mechanic's liens, agricultural product liens, notices of liens, certificates of satisfaction or partial release of estate tax liens, discharges of recognizances, excise and franchise tax liens on corporations, broker's liens, and liens provided for in section 1513.33, 1513.37, 3752.13, 4141.23, 5164.56, or 5311.18 of the Revised Code;	98 99 100 101 102 103 104
(28) Corrupt activity lien notices filed pursuant to section 2923.36 of the Revised Code and medicaid fraud lien notices filed pursuant to section 2933.75 of the Revised Code;	105 106 107
(29) Deeds for the purchase of burial lots or other interment rights under section 517.07 of the Revised Code;	108 109
<u>(30) Judgments or decrees in actions brought under section 5301.78 of the Revised Code.</u>	110 111
(B) All instruments or memoranda of instruments entitled to record shall be recorded in the order in which they are presented for recording.	112 113 114
The recording of an option to purchase real estate, including any supplement, modification, and amendment of the option, under this section shall serve as notice to any purchaser of an interest in the real estate covered by the option only during the period of the validity of the option as stated in the option.	115 116 117 118 119 120
(C) In addition to the official records, a county recorder may elect to keep a separate set of records that contain the instruments listed in division (A) (24) of this section.	121 122 123
(D) As part of the official records, the county recorder shall keep a separate set of records containing all transfers,	124 125

conveyances, or assignments of any type of tangible or 126
intangible personal property or any rights or interests in that 127
property if and to the extent that any person wishes to record 128
that personal property transaction and if the applicable 129
instrument is acknowledged before a notary public. If the 130
transferor is a natural person, the notice of personal property 131
transfer shall be recorded in the county in this state in which 132
the transferor maintains the transferor's principal residence. 133
If the transferor is not a natural person, the notice of 134
personal property transfer shall be recorded in the county in 135
this state in which the transferor maintains its principal place 136
of business. If the transferor does not maintain a principal 137
residence or a principal place of business in this state and the 138
transfer is to a trustee of a legacy trust formed pursuant to 139
Chapter 5816. of the Revised Code, the notice of personal 140
property transfer shall be recorded in the county in this state 141
where that trustee maintains a principal residence or principal 142
place of business. In all other instances, the notice of 143
personal property transfer shall be recorded in the county in 144
this state where the property described in the notice is 145
located." 146

Delete lines 52 through 165 147

After line 165, insert: 148

"Sec. 4141.23. (A) Contributions shall accrue and become 149
payable by each employer for each calendar year or other period 150
as prescribed by this chapter. Such contributions become due and 151
shall be paid by each employer to the director of job and family 152
services for the unemployment compensation fund in accordance 153
with such regulations as the director prescribes, and shall not 154
be deducted, in whole or in part, from the remuneration of 155

individuals in the employer's employ. 156

In the payment of any contributions, a fractional part of 157
a dollar may be disregarded unless it amounts to fifty cents or 158
more, in which case it may be increased to the next higher 159
dollar. 160

(B) (1) Any contribution, payment in lieu of contribution, 161
interest, forfeiture, or fine due from an employer on or before 162
December 31, 2025, shall, if not paid when due, bear interest at 163
the annual rate of fourteen per cent compounded monthly on the 164
aggregate receivable balance due. In such computation any 165
fraction of a month shall be considered as a full month. 166

(2) Any contribution, payment in lieu of contribution, 167
interest, forfeiture, or fine due from an employer on or after 168
January 1, 2026, shall, if not paid when due, bear interest at 169
the interest rate established by the state tax commissioner 170
pursuant to section 5703.47 of the Revised Code, not exceeding 171
fifteen per cent. In such computation any fraction of a month 172
shall be considered as a full month. 173

(C) The director may waive the interest assessed under 174
division (B) of this section if the employer meets all of the 175
following conditions within thirty days after the date the 176
director mails or delivers the notice of assessment of interest: 177

(1) Provides to the director a written request for a 178
waiver of interest clearly demonstrating that the employer's 179
failure to timely pay contributions, payments in lieu of 180
contributions, interest, forfeiture, and fines was a result of 181
circumstances beyond the control of the employer or the 182
employer's agent, except that negligence on the part of the 183
employer or the employer's agent shall not be considered beyond 184

the control of the employer or the employer's agent;	185
(2) Furnishes to the director all quarterly reports	186
required under section 4141.20 of the Revised Code;	187
(3) Pays in full all contributions, payments in lieu of	188
contributions, interest, forfeiture, and fines for each quarter	189
for which such payments are due.	190
The director shall deny an employer's request for a waiver	191
of interest after finding that the employer's failure to timely	192
furnish reports or make payments as required under this chapter	193
was due to an attempt to evade payment.	194
(D) Any contribution, interest, forfeiture, or fine	195
required to be paid under this chapter by any employer shall, if	196
not paid when due, become a lien upon the real and personal	197
property of such employer. Upon failure of such employer to pay	198
the contributions, interest, forfeiture, or fine required to be	199
paid under this chapter, the director shall file notice of such	200
lien, <u>containing the employer's name and last known address,</u> for	201
which there shall be no charge, in the office of the county	202
recorder of the county in which it is ascertained that such	203
employer owns real estate or personal property. The director	204
shall notify the employer by mail of the lien. The absence of	205
proof that the notice was sent does not affect the validity of	206
the lien. Such lien shall not be valid as against the claim of	207
any mortgagee, pledgee, purchaser, judgment creditor, or other	208
lienholder of record at the time such notice is filed.	209
If the employer acquires real or personal property after	210
notice of lien is filed, such lien shall not be valid as against	211
the claim of any mortgagee, pledgee, subsequent bona fide	212
purchaser for value, judgment creditor, or other lienholder of	213

record to such after-acquired property, unless the notice of
lien is refiled after such property was acquired by the employer
and before the competing lien attached to such after-acquired
property or before the conveyance to such subsequent bona fide
purchaser for value.

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

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

(F) Assessment of contributions shall not be made after
four years from the date on which such contributions became
payable, and no action in court for the collection of
contributions without assessment of such contributions shall be
begun after the expiration of five years from the date such
contributions became payable. In case of a false or fraudulent
report or of a willful attempt in any manner to evade
contributions, such contributions may be assessed or a

proceeding in court for the collection of such contributions may 244
be begun without assessment at any time. When the assessment of 245
contributions has been made within such four-year period 246
provided, action in court to collect such contributions may be 247
begun within, but not later than, six years after such 248
assessment. 249

(G) In the event of a distribution of an employer's 250
assets, pursuant to an order of any court under the law of this 251
state, including any receivership, assignment for benefit of 252
creditors, adjudicated insolvency, or similar proceedings, 253
contributions, interest, forfeiture, or fine then or thereafter 254
due have the same priority as provided by law for the payment of 255
taxes due the state and shall be paid out of the trust fund in 256
the same manner as provided for other claims for unpaid taxes 257
due the state. 258

(H) If the attorney general finds after investigation that 259
any claim for delinquent contributions, interest, forfeitures, 260
or fines owing to the director is uncollectible, in whole or in 261
part, the attorney general shall recommend to the director the 262
cancellation of such claim or any part thereof. The director may 263
thereupon effect such cancellation." 264

After line 251, insert: 265

"Sec. 5301.75. As used in sections 5301.75 to 5301.78 of 266
the Revised Code: 267

(A) "Consumer" means an individual that receives services 268
from a service provider. 269

(B) "Major home system" includes plumbing, heating, 270
ventilation, air conditioning, and electrical wiring. 271

<u>(C) "Residential real estate"</u>	means real property located	272
in this state that is used primarily for personal, family, or		273
household purposes and is improved by one to four dwelling		274
units.		275
<u>(D) "Service agreement"</u>	means a contract under which a	276
person agrees to provide services in connection with the		277
maintenance, purchase, or sale of residential real estate.		278
<u>(E) "Service provider"</u>	means a person that provides	279
services to another person.		280
<u>(F) "Unfair service agreement"</u>	means an agreement that is	281
void and unenforceable under division (B) of section 5301.76 of		282
the Revised Code.		283
<u>Sec. 5301.76.</u>	<u>(A) Subject to division (C) of this section,</u>	284
on and after the effective date of this section, no service		285
provider shall enter into, amend, or renew a service agreement		286
with a consumer if both of the following apply:		287
<u>(1) The service subject to the agreement is not to be</u>		288
<u>performed within one year after the date the parties enter into</u>		289
<u>the agreement.</u>		290
<u>(2) The service agreement has any of the following</u>		291
<u>characteristics:</u>		292
<u>(a) The service agreement purports to run with the land or</u>		293
<u>to be binding on future owners of interests in the residential</u>		294
<u>real estate.</u>		295
<u>(b) The service agreement allows for assignment of the</u>		296
<u>right to provide the service subject to the agreement without</u>		297
<u>notice to and consent of the owner of the residential real</u>		298
<u>estate.</u>		299

<u>(c) The service agreement purports to create a lien, encumbrance, or other security interest in the residential real estate.</u>	300 301 302
<u>(B) Subject to division (C) of this section, an unfair service agreement described under division (A) of this section that is entered into, amended, or renewed on or after the effective date of this section is void and unenforceable.</u>	303 304 305 306
<u>(C) Sections 5301.75 to 5301.78 of the Revised Code do not apply to any of the following:</u>	307 308
<u>(1) A home warranty or similar product that covers the cost of maintenance of a major home system for a fixed period;</u>	309 310
<u>(2) An insurance contract;</u>	311
<u>(3) An option to purchase or right of refusal;</u>	312
<u>(4) A declaration created in the formation of a planned community, as defined in section 5312.01 of the Revised Code, or a condominium development, as defined in section 5311.01 of the Revised Code, or any amendment to such a declaration;</u>	313 314 315 316
<u>(5) A maintenance or repair agreement entered by an owners association, as defined by section 5312.01 of the Revised Code, or a unit owners association, as defined by section 5311.01 of the Revised Code;</u>	317 318 319 320
<u>(6) A mortgage loan or a commitment to make or receive a mortgage loan;</u>	321 322
<u>(7) A security agreement made pursuant to Chapter 1309. or 1310. of the Revised Code relating to the sale or rental of personal property or fixtures;</u>	323 324 325
<u>(8) Water, sewer, electrical, telephone, cable, or other</u>	326

<u>regulated utility service providers.</u>	327
<u>(D) A violation of division (A) of this section is an unfair and deceptive act or practice in violation of section 1345.02 of the Revised Code. All powers and remedies available to the attorney general to enforce sections 1345.01 to 1345.13 of the Revised Code are available to the attorney general to enforce this section.</u>	328 329 330 331 332 333
<u>(E) Nothing in this section shall be construed to interfere with any provision of Chapter 1311. of the Revised Code concerning mechanics' liens.</u>	334 335 336
<u>Sec. 5301.77. (A) No person shall record or cause to be recorded in this state an unfair service agreement or a notice or memorandum of an unfair service agreement.</u>	337 338 339
<u>(B) A county recorder shall not accept for recording an unfair service agreement or a notice or memorandum of an unfair service agreement.</u>	340 341 342
<u>(C) If an unfair service agreement or a notice or memorandum of an unfair service agreement is recorded in violation of this section, it does not provide actual or constructive notice against an otherwise bona fide purchaser of the residential real estate or a creditor.</u>	343 344 345 346 347
<u>Sec. 5301.78. (A) (1) If an unfair service agreement or a notice or memorandum of an unfair service agreement is recorded in this state in violation of section 5301.77 of the Revised Code, any party with an interest in the residential real estate that is the subject of that agreement may commence a civil action in a court of competent jurisdiction in the county in which the agreement, notice, or memorandum is recorded.</u>	348 349 350 351 352 353 354

<u>(2) If the court determines that the recorded instrument</u>	355
<u>is an unfair service agreement or a notice or memorandum of an</u>	356
<u>unfair service agreement, the court shall do both of the</u>	357
<u>following:</u>	358
(a) <u>Issue a judgment declaring the service agreement,</u>	359
<u>notice, or memorandum to be unenforceable;</u>	360
(b) <u>Award to any party with an interest in the residential</u>	361
<u>real estate that is the subject of that agreement all of the</u>	362
<u>following:</u>	363
(i) <u>Actual economic damages;</u>	364
(ii) <u>Court costs and fees;</u>	365
(iii) <u>Reasonable attorney's fees.</u>	366
(B) <u>(1) When an unfair service agreement or notice or</u>	367
<u>memorandum of an unfair service agreement is declared</u>	368
<u>unenforceable by a judgment under division (A) (2) (a) of this</u>	369
<u>section, the clerk of the court shall enter upon the record of</u>	370
<u>the service agreement, in the county recorder's office where it</u>	371
<u>is recorded, a memorandum of the character of the proceedings,</u>	372
<u>giving also the volume and page of the record where they are</u>	373
<u>recorded.</u>	374
(2) <u>The clerk may tax in the bill of costs the fees of the</u>	375
<u>recorder provided by law for the entry of the memorandum,</u>	376
<u>release, satisfaction, or record, including a fee to the clerk</u>	377
<u>for making the entry as provided for in division (K) of section</u>	378
<u>2303.20 of the Revised Code, and the fees provided by law for</u>	379
<u>official copies of records.</u>	380
Sec. 5301.99. <u>(A) Any individual, corporation, or other</u>	381
<u>business entity that violates section 5301.254 of the Revised</u>	382

Code shall be fined not less than five thousand dollars nor more 383
than an amount equal to twenty-five percent of the market value 384
of the real property or mineral or mining rights about which 385
information must be filed with the secretary of state pursuant 386
to section 5301.254 of the Revised Code. 387

(B) Whoever violates section 5301.61 of the Revised Code 388
is guilty of a misdemeanor of the first degree. 389

(C) Whoever violates division (A) of section 5301.77 of 390
the Revised Code is guilty of a misdemeanor of the second 391
degree." 392

Delete lines 365 through 481 393

After line 481, insert: 394

"Sec. 5739.13. (A) If any vendor collects the tax imposed 395
by or pursuant to section 5739.02, 5739.021, 5739.023, or 396
5739.026 of the Revised Code, and fails to remit the tax to the 397
state as prescribed, or on the sale of a motor vehicle, 398
watercraft, or outboard motor required to be titled, fails to 399
remit payment to a clerk of a court of common pleas as provided 400
in section 1548.06 or 4505.06 of the Revised Code, the vendor 401
shall be personally liable for any tax collected and not 402
remitted. The tax commissioner may make an assessment against 403
such vendor based upon any information in the commissioner's 404
possession. 405

If any vendor fails to collect the tax or any consumer 406
fails to pay the tax imposed by or pursuant to section 5739.02, 407
5739.021, 5739.023, or 5739.026 of the Revised Code, on any 408
transaction subject to the tax, the vendor or consumer shall be 409
personally liable for the amount of the tax applicable to the 410
transaction. The commissioner may make an assessment against 411

either the vendor or consumer, as the facts may require, based 412
upon any information in the commissioner's possession. 413

An assessment against a vendor when the tax imposed by or 414
pursuant to section 5739.02, 5739.021, 5739.023, or 5739.026 of 415
the Revised Code has not been collected or paid, shall not 416
discharge the purchaser's or consumer's liability to reimburse 417
the vendor for the tax applicable to such transaction. 418

An assessment issued against either, pursuant to this 419
section, shall not be considered an election of remedies, nor a 420
bar to an assessment against the other for the tax applicable to 421
the same transaction, provided that no assessment shall be 422
issued against any person for the tax due on a particular 423
transaction if the tax on that transaction actually has been 424
paid by another. 425

The commissioner may make an assessment against any vendor 426
who fails to file a return or remit the proper amount of tax 427
required by this chapter, or against any consumer who fails to 428
pay the proper amount of tax required by this chapter. When 429
information in the possession of the commissioner indicates that 430
the amount required to be collected or paid under this chapter 431
is greater than the amount remitted by the vendor or paid by the 432
consumer, the commissioner may audit a sample of the vendor's 433
sales or the consumer's purchases for a representative period, 434
to ascertain the per cent of exempt or taxable transactions or 435
the effective tax rate and may issue an assessment based on the 436
audit. The commissioner shall make a good faith effort to reach 437
agreement with the vendor or consumer in selecting a 438
representative sample. 439

The commissioner may make an assessment, based on any 440
information in the commissioner's possession, against any person 441

who fails to file a return or remit the proper amount of tax 442
required by section 5739.102 of the Revised Code. 443

The commissioner may issue an assessment on any 444
transaction for which any tax imposed under this chapter or 445
Chapter 5741. of the Revised Code was due and unpaid on the date 446
the vendor or consumer was informed by an agent of the tax 447
commissioner of an investigation or audit. If the vendor or 448
consumer remits any payment of the tax for the period covered by 449
the assessment after the vendor or consumer was informed of the 450
investigation or audit, the payment shall be credited against 451
the amount of the assessment. 452

The commissioner shall give the party assessed written 453
notice of the assessment in the manner provided in section 454
5703.37 of the Revised Code. With the notice, the commissioner 455
shall provide instructions on how to petition for reassessment 456
and request a hearing on the petition. 457

(B) Unless the party assessed files with the commissioner 458
within sixty days after service of the notice of assessment a 459
written petition for reassessment, signed by the party assessed 460
or that party's authorized agent having knowledge of the facts, 461
the assessment becomes final and the amount of the assessment is 462
due from the party assessed and payable to the treasurer of 463
state and remitted to the tax commissioner. The petition shall 464
indicate the objections of the party assessed, but additional 465
objections may be raised in writing if received by the 466
commissioner prior to the date shown on the final determination. 467
If the petition has been properly filed, the commissioner shall 468
proceed under section 5703.60 of the Revised Code. 469

(C) After an assessment becomes final, if any portion of 470
the assessment remains unpaid, including accrued interest, a 471

certified copy of the commissioner's entry making the assessment 472
final may be filed in the office of the clerk of the court of 473
common pleas in the county in which the place of business of the 474
party assessed is located or the county in which the party 475
assessed resides. Such filing shall include the party's name and 476
last known address. If the party assessed maintains no place of 477
business in this state and is not a resident of this state, the 478
certified copy of the entry may be filed in the office of the 479
clerk of the court of common pleas of Franklin county. 480

Immediately upon the filing of the entry, the clerk shall 481
enter a judgment for the state against the party assessed in the 482
amount shown on the entry. The judgment may be filed by the 483
clerk in a loose-leaf book entitled "special judgments for 484
state, county, and transit authority retail sales tax" or, if 485
appropriate, "special judgments for resort area excise tax," and 486
shall have the same effect as other judgments. Execution shall 487
issue upon the judgment upon the request of the tax 488
commissioner, and all laws applicable to sales on execution 489
shall apply to sales made under the judgment except as otherwise 490
provided in this chapter. 491

If the assessment is not paid in its entirety within sixty 492
days after the date the assessment was issued, the portion of 493
the assessment consisting of tax due shall bear interest at the 494
rate per annum prescribed by section 5703.47 of the Revised Code 495
from the day the tax commissioner issues the assessment until 496
the assessment is paid or until it is certified to the attorney 497
general for collection under section 131.02 of the Revised Code, 498
whichever comes first. If the unpaid portion of the assessment 499
is certified to the attorney general for collection, the entire 500
unpaid portion of the assessment shall bear interest at the rate 501
per annum prescribed by section 5703.47 of the Revised Code from 502

the date of certification until the date it is paid in its 503
entirety. Interest shall be paid in the same manner as the tax 504
and may be collected by issuing an assessment under this 505
section. 506

(D) All money collected by the tax commissioner under this 507
section shall be paid to the treasurer of state, and when paid 508
shall be considered as revenue arising from the taxes imposed by 509
or pursuant to sections 5739.01 to 5739.31 of the Revised Code." 510

Delete lines 482 through 636 511

After line 636, insert: 512

"Sec. 5747.13. (A) If any employer collects the tax 513
imposed by section 5747.02 or under Chapter 5748. of the Revised 514
Code and fails to remit the tax as required by law, or fails to 515
collect the tax, the employer is personally liable for any 516
amount collected that the employer fails to remit, or any amount 517
that the employer fails to collect. If any taxpayer fails to 518
file a return or fails to pay the tax imposed by section 5747.02 519
or under Chapter 5748. of the Revised Code, the taxpayer is 520
personally liable for the amount of the tax. 521

If any employer, taxpayer, qualifying entity, or electing 522
pass-through entity required to file a return under this chapter 523
fails to file the return within the time prescribed, files an 524
incorrect return, fails to remit the full amount of the taxes 525
due for the period covered by the return, or fails to remit any 526
additional tax due as a result of a reduction in the amount of 527
the credit allowed under division (B) of section 5747.05 of the 528
Revised Code together with interest on the additional tax within 529
the time prescribed by that division, the tax commissioner may 530
make an assessment against any person liable for any deficiency 531

for the period for which the return is or taxes are due, based 532
upon any information in the commissioner's possession. 533

An assessment issued against either the employer or the 534
taxpayer pursuant to this section shall not be considered an 535
election of remedies or a bar to an assessment against the other 536
for failure to report or pay the same tax. No assessment shall 537
be issued against any person if the tax actually has been paid 538
by another. 539

No assessment shall be made or issued against an employer, 540
a taxpayer, a qualifying entity, or an electing pass-through 541
entity more than four years after the final date the return 542
subject to assessment was required to be filed or the date the 543
return was filed, whichever is later. However, the commissioner 544
may assess any balance due as the result of a reduction in the 545
credit allowed under division (B) of section 5747.05 of the 546
Revised Code, including applicable penalty and interest, within 547
four years of the date on which the taxpayer reports a change in 548
either the portion of the taxpayer's adjusted gross income 549
subjected to an income tax or tax measured by income in another 550
state or the District of Columbia, or the amount of liability 551
for an income tax or tax measured by income to another state or 552
the District of Columbia, as required by division (B) (4) of 553
section 5747.05 of the Revised Code. Such time limits may be 554
extended if both the employer, taxpayer, qualifying entity, or 555
electing pass-through entity and the commissioner consent in 556
writing to the extension or if an agreement waiving or extending 557
the time limits has been entered into pursuant to section 558
122.171 of the Revised Code. Any such extension shall extend the 559
four-year time limit in division (B) of section 5747.11 of the 560
Revised Code for the same period of time. There shall be no bar 561
or limit to an assessment against an employer for taxes withheld 562

from employees and not remitted to the state, against an 563
employer, a taxpayer, a qualifying entity, or an electing pass- 564
through entity that fails to file a return subject to assessment 565
as required by this chapter, or against an employer, a taxpayer, 566
a qualifying entity, or an electing pass-through entity that 567
files a fraudulent return. 568

The commissioner shall give the party assessed written 569
notice of the assessment in the manner provided in section 570
5703.37 of the Revised Code. With the notice, the commissioner 571
shall provide instructions on how to petition for reassessment 572
and request a hearing on the petition. 573

(B) Unless the party assessed files with the tax 574
commissioner within sixty days after service of the notice of 575
assessment a written petition for reassessment, signed by the 576
party assessed or that party's authorized agent having knowledge 577
of the facts, the assessment becomes final, and the amount of 578
the assessment is due and payable from the party assessed to the 579
commissioner with remittance made payable to the treasurer of 580
state. The petition shall indicate the objections of the party 581
assessed, but additional objections may be raised in writing if 582
received by the commissioner prior to the date shown on the 583
final determination. If the petition has been properly filed, 584
the commissioner shall proceed under section 5703.60 of the 585
Revised Code. 586

(C) After an assessment becomes final, if any portion of 587
the assessment remains unpaid, including accrued interest, a 588
certified copy of the tax commissioner's entry making the 589
assessment final may be filed in the office of the clerk of the 590
court of common pleas in the county in which the employer's, 591
taxpayer's, qualifying entity's, or electing pass-through 592

entity's place of business is located or the county in which the 593
party assessed resides. Such filing shall include the party's 594
name and last known address. If the party assessed is not a 595
resident of this state, the certified copy of the entry may be 596
filed in the office of the clerk of the court of common pleas of 597
Franklin county. 598

Immediately upon the filing of the entry, the clerk shall 599
enter a judgment against the party assessed in the amount shown 600
on the entry. The judgment shall be filed by the clerk in one of 601
two loose-leaf books, one entitled "special judgments for state 602
and school district income taxes," and the other entitled 603
"special judgments for qualifying entity and electing pass- 604
through entity taxes." The judgment shall have the same effect 605
as other judgments. Execution shall issue upon the judgment upon 606
the request of the tax commissioner, and all laws applicable to 607
sales on execution shall apply to sales made under the judgment. 608

If the assessment is not paid in its entirety within sixty 609
days after the assessment was issued, the portion of the 610
assessment consisting of tax due shall bear interest at the rate 611
per annum prescribed by section 5703.47 of the Revised Code from 612
the day the tax commissioner issues the assessment until it is 613
paid or until it is certified to the attorney general for 614
collection under section 131.02 of the Revised Code, whichever 615
comes first. If the unpaid portion of the assessment is 616
certified to the attorney general for collection, the entire 617
unpaid portion of the assessment shall bear interest at the rate 618
per annum prescribed by section 5703.47 of the Revised Code from 619
the date of certification until the date it is paid in its 620
entirety. Interest shall be paid in the same manner as the tax 621
and may be collected by the issuance of an assessment under this 622
section. 623

(D) All money collected under this section shall be 624
considered as revenue arising from the taxes imposed by this 625
chapter or Chapter 5733. or 5748. of the Revised Code, as 626
appropriate. 627

(E) If the party assessed files a petition for 628
reassessment under division (B) of this section, the person, on 629
or before the last day the petition may be filed, shall pay the 630
assessed amount, including assessed interest and assessed 631
penalties, if any of the following conditions exists: 632

(1) The person files a tax return reporting Ohio adjusted 633
gross income, less the exemptions allowed by section 5747.025 of 634
the Revised Code, in an amount less than one cent, and the 635
reported amount is not based on the computations required under 636
division (A) of section 5747.01 or section 5747.025 of the 637
Revised Code. 638

(2) The person files a tax return that the tax 639
commissioner determines to be incomplete, false, fraudulent, or 640
frivolous. 641

(3) The person fails to file a tax return, and the basis 642
for this failure is not either of the following: 643

(a) An assertion that the person has no nexus with this 644
state; 645

(b) The computations required under division (A) of 646
section 5747.01 of the Revised Code or the application of 647
credits allowed under this chapter has the result that the 648
person's tax liability is less than one dollar and one cent. 649

(F) Notwithstanding the fact that a petition for 650
reassessment is pending, the petitioner may pay all or a portion 651

of the assessment that is the subject of the petition. The
acceptance of a payment by the treasurer of state does not
prejudice any claim for refund upon final determination of the
petition.

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

Delete lines 637 through 708

After line 708, insert:

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

No assessment shall be made or issued against any severer
for any tax imposed by section 5749.02 of the Revised Code or
against any severer or owner for any amount due under section
1509.50 of the Revised Code more than four years after the

return was due or was filed, whichever is later. This section 681
does not bar an assessment against a severer or owner who fails 682
to file a return as required by this chapter, or who files a 683
fraudulent return. 684

The commissioner shall give the party assessed written 685
notice of such assessment in the manner provided in section 686
5703.37 of the Revised Code. With the notice, the commissioner 687
shall provide instructions on how to petition for reassessment 688
and request a hearing on the petition. 689

(B) Unless the party assessed files with the commissioner 690
within sixty days after service of the notice of assessment a 691
written petition for reassessment signed by the party assessed 692
or that party's authorized agent having knowledge of the facts, 693
the assessment becomes final and the amount of the assessment is 694
due and payable from the party assessed to the treasurer of 695
state. The petition shall indicate the objections of the party 696
assessed, but additional objections may be raised in writing if 697
received by the commissioner prior to the date shown on the 698
final determination. If the petition has been properly filed, 699
the commissioner shall proceed under section 5703.60 of the 700
Revised Code. 701

(C) After an assessment becomes final, if any portion of 702
the assessment remains unpaid, including accrued interest, a 703
certified copy of the commissioner's entry making the assessment 704
final may be filed in the office of the clerk of the court of 705
common pleas in the county in which the party assessed resides 706
or in which the party's business is conducted. Such filing shall 707
include the debtor's name and last known address. If the party 708
assessed maintains no place of business in this state and is not 709
a resident of this state, the certified copy of the entry may be 710

filed in the office of the clerk of the court of common pleas of 711
Franklin county. 712

Immediately upon the filing of such entry, the clerk shall 713
enter a judgment for the state against the party assessed in the 714
amount shown on the entry. The judgment may be filed by the 715
clerk in a loose-leaf book entitled "special judgments for state 716
severance tax," and shall have the same effect as other 717
judgments. Execution shall issue upon the judgment upon the 718
request of the commissioner, and all laws applicable to sales on 719
execution shall apply to sales made under the judgment. 720

If the assessment is not paid in its entirety within sixty 721
days after the day the assessment is issued, the portion of the 722
assessment consisting of tax due or amounts due under section 723
1509.50 of the Revised Code shall bear interest at the rate per 724
annum prescribed by section 5703.47 of the Revised Code from the 725
day the commissioner issues the assessment until it is paid or 726
until it is certified to the attorney general for collection 727
under section 131.02 of the Revised Code, whichever comes first. 728
If the unpaid portion of the assessment is certified to the 729
attorney general for collection, the entire unpaid portion of 730
the assessment shall bear interest at the rate per annum 731
prescribed by section 5703.47 of the Revised Code from the date 732
of certification until the date it is paid in its entirety. 733
Interest shall be paid in the same manner as the tax and may be 734
collected by the issuance of an assessment under this section. 735

(D) All money collected by the commissioner under this 736
section shall be paid to the treasurer of state, and when paid 737
shall be considered as revenue arising from the tax imposed by 738
section 5749.02 of the Revised Code and the amount due under 739
section 1509.50 of the Revised Code, as applicable." 740

In line 709, after "sections" insert "317.08," 741
In line 710, after "5301.255" insert ", 5301.99" 742

The motion was _____ agreed to.

SYNOPSIS 743

Unfair service agreements 744

R.C. 317.08, 5301.75, 5301.76, 5301.77, 5301.78, and 745
5301.99 746

Prohibits a provider from entering into, amending, or 747
renewing an agreement for the provision of services in 748
connection with the maintenance, purchase, or sale of 749
residential real estate if the service will not be performed 750
within one year and the agreement has any of the following 751
characteristics: 752

--Purports to run with the land or be binding on future 753
owners of the residential real estate; 754

--Allows for assignment of the right to provide the 755
service without notice to and consent of the owner of the 756
residential real estate; 757

--Purports to create a lien, encumbrance, or other 758
security interest in the residential real estate. 759

Specifies that a provider that enters into such an 760
agreement is guilty of a second degree misdemeanor and commits 761
an unfair and deceptive act or practice under the Consumer Sales 762
Practices Act (CSPA). 763

Prohibits recording or enforcement of such an agreement	764
and establishes a private cause of action by which the owner of	765
residential real estate may seek damages and an order declaring	766
the agreement unenforceable.	767
Exempts home warranties, insurance contracts, options to	768
purchase, rights of refusal, declarations and agreements of a	769
planned community or condominium development, security	770
agreements, and utility agreements.	771
LSC conforming amendment	772
R.C. 4141.23, 5739.13, 5747.13, and 5749.07	773
Updates certain sections to current law versions.	774