

\_\_\_\_\_ 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	3
sections 5301.75, 5301.76, 5301.77, and 5301.78"	4
In line 6 of the title, delete "and" and insert ","	5
In line 8 of the title, after "recorded" insert ", and to prohibit	6
certain contracts regarding residential real estate"	7
In line 9, after "sections" insert "317.08,"	8
In line 10, after "5301.255" insert ", 5301.99"; after "5749.07"	9
insert "be amended and sections 5301.75, 5301.76, 5301.77, and 5301.78"	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	13
instruments in one general record series to be known as the	14
"official records." The county recorder shall record in the	15

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

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

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

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

(C) "Residential real estate" 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

(D) "Service agreement" 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

(E) "Service provider" means a person that provides 279  
services to another person. 280

(F) "Unfair service agreement" means an agreement that is 281  
void and unenforceable under division (B) of section 5301.76 of 282  
the Revised Code. 283

**Sec. 5301.76.** (A) Subject to division (C) of this section, 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

(1) The service subject to the agreement is not to be 288  
performed within one year after the date the parties enter into 289  
the agreement. 290

(2) The service agreement has any of the following 291  
characteristics: 292

(a) The service agreement purports to run with the land or 293  
to be binding on future owners of interests in the residential 294  
real estate. 295

(b) The service agreement allows for assignment of the 296  
right to provide the service subject to the agreement without 297  
notice to and consent of the owner of the residential real 298  
estate. 299

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

regulated utility service providers. 327

(D) A violation of division (A) of this section is an 328  
unfair and deceptive act or practice in violation of section 329  
1345.02 of the Revised Code. All powers and remedies available 330  
to the attorney general to enforce sections 1345.01 to 1345.13 331  
of the Revised Code are available to the attorney general to 332  
enforce this section. 333

(E) Nothing in this section shall be construed to 334  
interfere with any provision of Chapter 1311. of the Revised 335  
Code concerning mechanics' liens. 336

**Sec. 5301.77.** (A) No person shall record or cause to be 337  
recorded in this state an unfair service agreement or a notice 338  
or memorandum of an unfair service agreement. 339

(B) A county recorder shall not accept for recording an 340  
unfair service agreement or a notice or memorandum of an unfair 341  
service agreement. 342

(C) If an unfair service agreement or a notice or 343  
memorandum of an unfair service agreement is recorded in 344  
violation of this section, it does not provide actual or 345  
constructive notice against an otherwise bona fide purchaser of 346  
the residential real estate or a creditor. 347

**Sec. 5301.78.** (A) (1) If an unfair service agreement or a 348  
notice or memorandum of an unfair service agreement is recorded 349  
in this state in violation of section 5301.77 of the Revised 350  
Code, any party with an interest in the residential real estate 351  
that is the subject of that agreement may commence a civil 352  
action in a court of competent jurisdiction in the county in 353  
which the agreement, notice, or memorandum is recorded. 354

(2) If the court determines that the recorded instrument 355  
is an unfair service agreement or a notice or memorandum of an 356  
unfair service agreement, the court shall do both of the 357  
following: 358

(a) Issue a judgment declaring the service agreement, 359  
notice, or memorandum to be unenforceable; 360

(b) Award to any party with an interest in the residential 361  
real estate that is the subject of that agreement all of the 362  
following: 363

(i) Actual economic damages; 364

(ii) Court costs and fees; 365

(iii) Reasonable attorney's fees. 366

(B) (1) When an unfair service agreement or notice or 367  
memorandum of an unfair service agreement is declared 368  
unenforceable by a judgment under division (A) (2) (a) of this 369  
section, the clerk of the court shall enter upon the record of 370  
the service agreement, in the county recorder's office where it 371  
is recorded, a memorandum of the character of the proceedings, 372  
giving also the volume and page of the record where they are 373  
recorded. 374

(2) The clerk may tax in the bill of costs the fees of the 375  
recorder provided by law for the entry of the memorandum, 376  
release, satisfaction, or record, including a fee to the clerk 377  
for making the entry as provided for in division (K) of section 378  
2303.20 of the Revised Code, and the fees provided by law for 379  
official copies of records. 380

**Sec. 5301.99.** (A) Any individual, corporation, or other 381  
business entity that violates section 5301.254 of the Revised 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  
party assessed resides. Such filing shall include the party's  
name and last known address. If the party assessed 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  
Franklin county.

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

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

(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.

(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:

(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.

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

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

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

(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.

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

of the assessment that is the subject of the petition. The 652  
acceptance of a payment by the treasurer of state does not 653  
prejudice any claim for refund upon final determination of the 654  
petition. 655

If upon final determination of the petition an error in 656  
the assessment is corrected by the tax commissioner, upon 657  
petition so filed or pursuant to a decision of the board of tax 658  
appeals or any court to which the determination or decision has 659  
been appealed, so that the amount due from the party assessed 660  
under the corrected assessment is less than the portion paid, 661  
there shall be issued to the petitioner or to the petitioner's 662  
assigns or legal representative a refund in the amount of the 663  
overpayment as provided by section 5747.11 of the Revised Code, 664  
with interest on that amount as provided by such section, 665  
subject to section 5747.12 of the Revised Code." 666

Delete lines 637 through 708 667

After line 708, insert: 668

**"Sec. 5749.07.** (A) If any severer required by this 669  
chapter to make and file returns and pay the tax levied by 670  
section 5749.02 of the Revised Code, or any severer or owner 671  
liable for the amounts due under section 1509.50 of the Revised 672  
Code, fails to make such return or pay such tax or amounts, the 673  
tax commissioner may make an assessment against the severer or 674  
owner based upon any information in the commissioner's 675  
possession. 676

No assessment shall be made or issued against any severer 677  
for any tax imposed by section 5749.02 of the Revised Code or 678  
against any severer or owner for any amount due under section 679  
1509.50 of the Revised Code more than four years after the 680



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

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.

(B) Unless the party assessed files with the commissioner  
within sixty days after service of the notice of assessment 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.

(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 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  
5301.99** 745  
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
<b>LSC conforming amendment</b>	772
<b>R.C. 4141.23, 5739.13, 5747.13, and 5749.07</b>	773
Updates certain sections to current law versions.	774