## As Reported by the House Judiciary Committee

# 136th General Assembly

Regular Session 2025-2026

Sub. S. B. No. 101

#### **Senator Blessing**

Cosponsors: Senators Antonio, Blackshear, Cirino, Craig, DeMora, Gavarone, Hicks-Hudson, Huffman, Ingram, Manning, Patton, Reineke, Schaffer, Smith, Timken, Wilkin

### Representative Mathews, A.

То	amend sections 317.08, 3123.67, 4123.78,	1
	4141.23, 5301.071, 5301.255, 5301.99, 5719.04,	2
	5739.13, 5747.13, and 5749.07 and to enact	3
	sections 5301.75, 5301.76, 5301.77, and 5301.78	4
	of the Revised Code to require certain liens	5
	filed with the county recorder to set forth the	6
	last known address of the lien debtor, to	7
	require a memorandum of trust or other	8
	qualifying instrument concerning real property	9
	to be recorded, and to prohibit certain	10
	contracts regarding residential real estate.	1 1

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

Section 1. That sections 317.08, 3123.67, 4123.78,	12
4141.23, 5301.071, 5301.255, 5301.99, 5719.04, 5739.13, 5747.13,	13
and 5749.07 be amended and sections 5301.75, 5301.76, 5301.77,	14
and 5301.78 of the Revised Code be enacted to read as follows:	15
Sec. 317.08. (A) The county recorder shall record all	16
instruments in one general record series to be known as the	17

described in division (A) of section 317.09 of the Revised Code,	101
personal tax liens, mechanic's liens, agricultural product	102
liens, notices of liens, certificates of satisfaction or partial	103
release of estate tax liens, discharges of recognizances, excise	104
and franchise tax liens on corporations, broker's liens, and	105
liens provided for in section 1513.33, 1513.37, 3752.13,	106
4141.23, 5164.56, or 5311.18 of the Revised Code;	107
(28) Corrupt activity lien notices filed pursuant to	108
section 2923.36 of the Revised Code and medicaid fraud lien	109
notices filed pursuant to section 2933.75 of the Revised Code;	110
(29) Deeds for the purchase of burial lots or other	111
interment rights under section 517.07 of the Revised Code;	112
(30) Judgments or decrees in actions brought under section	113
5301.78 of the Revised Code.	114
(B) All instruments or memoranda of instruments entitled	115
to record shall be recorded in the order in which they are	116
presented for recording.	117
The recording of an option to purchase real estate,	118
including any supplement, modification, and amendment of the	119
option, under this section shall serve as notice to any	120
purchaser of an interest in the real estate covered by the	121
option only during the period of the validity of the option as	122
stated in the option.	123
(C) In addition to the official records, a county recorder	124
may elect to keep a separate set of records that contain the	125
instruments listed in division (A)(24) of this section.	126
(D) As part of the official records, the county recorder	127
shall keep a separate set of records containing all transfers,	128

conveyances, or assignments of any type of tangible or

intangible personal property or any rights or interests in that	130
property if and to the extent that any person wishes to record	131
that personal property transaction and if the applicable	132
instrument is acknowledged before a notary public. If the	133
transferor is a natural person, the notice of personal property	134
transfer shall be recorded in the county in this state in which	135
the transferor maintains the transferor's principal residence.	136
If the transferor is not a natural person, the notice of	137
personal property transfer shall be recorded in the county in	138
this state in which the transferor maintains its principal place	139
of business. If the transferor does not maintain a principal	140
residence or a principal place of business in this state and the	141
transfer is to a trustee of a legacy trust formed pursuant to	142
Chapter 5816. of the Revised Code, the notice of personal	143
property transfer shall be recorded in the county in this state	144
where that trustee maintains a principal residence or principal	145
place of business. In all other instances, the notice of	146
personal property transfer shall be recorded in the county in	147
this state where the property described in the notice is	148
located.	149

Sec. 3123.67. The amount of the arrearage due under the 150 support order determined to be in default pursuant to sections 151 3123.01 to 3123.07 of the Revised Code, and any amounts due for 152 current support that become an arrearage after the date the 153 default determination was made, shall be a lien against all 154 personal property, including after-acquired property, of the 155 obligor that is situated in this state. The lien may be filed 156 with the county recorder in each county of the state in which 157 the personal property is located. The amount of the arrearage 158 due under the support order determined to be in default and any 159 amounts due for current support that become an arrearage after 160

the date the default determination was made, shall be a lien	161
against real property, including after-acquired property, of the	162
obligor after the lien is filed with a county recorder of this	163
state in which the real property is located. A lien may be filed	164
with the county recorder in each county of the state in which	165
real property of the obligor is located. Any lien filed under	166
this section shall include the last known address of the	167
obligor, without further inquiry or investigation, that is not a	168
post office box. In recording the lien, if registered land is	169
involved, the county recorder shall take all necessary action	170
required by Chapter 5309. of the Revised Code. The county	171
recorder may be compensated for liens filed under this section	172
pursuant to the development of unit costs that are reimbursed	173
under the provider contract entered into pursuant to Title IV-D	174
of the "Social Security Act," 88 Stat. 2351 (1975), 42 U.S.C.	175
651, as amended.	176

Sec. 4123.78. If any employer fails to comply with section 177 4123.35 of the Revised Code in accordance with the rules of the 178 administrator of workers' compensation, the administrator shall 179 file with the county recorder of any counties in which the 180 employer's property is located, <u>its</u> a certificate <del>of</del> containing 181 the employer's name, last known address, and the amount of 182 premium due from the employer, and that amount shall be a lien 183 from the date of filing against the real property and personal 184 property of the employer within the county in which the 185 certificate is filed. The county recorder shall record and index 186 the certificate in the official record. The county recorder 187 shall make no charge for the services provided by this section 188 to be performed by the county recorder. 189

Sec. 4141.23. (A) Contributions shall accrue and become 190 payable by each employer for each calendar year or other period 191

as prescribed by this chapter. Such contributions become due and	192
shall be paid by each employer to the director of job and family	193
services for the unemployment compensation fund in accordance	194
with such regulations as the director prescribes, and shall not	195
be deducted, in whole or in part, from the remuneration of	196
individuals in the employer's employ.	197

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

- (B) (1) Any contribution, payment in lieu of contribution, interest, forfeiture, or fine due from an employer on or before December 31, 2025, shall, if not paid when due, bear interest at the annual rate of fourteen per cent compounded monthly on the aggregate receivable balance due. In such computation any fraction of a month shall be considered as a full month.
- (2) Any contribution, payment in lieu of contribution, interest, forfeiture, or fine due from an employer on or after January 1, 2026, shall, if not paid when due, bear interest at the interest rate established by the state tax commissioner pursuant to section 5703.47 of the Revised Code, not exceeding fifteen per cent. In such computation any fraction of a month shall be considered as a full month.
- (C) The director may waive the interest assessed under division (B) of this section if the employer meets all of the following conditions within thirty days after the date the director mails or delivers the notice of assessment of interest:
- (1) Provides to the director a written request for a 219 waiver of interest clearly demonstrating that the employer's 220

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failure to timely pay contributions, payments in lieu of	221
contributions, interest, forfeiture, and fines was a result of	222
circumstances beyond the control of the employer or the	223
employer's agent, except that negligence on the part of the	224
employer or the employer's agent shall not be considered beyond	225
the control of the employer or the employer's agent;	226

- (2) Furnishes to the director all quarterly reports 227 required under section 4141.20 of the Revised Code; 228
- (3) Pays in full all contributions, payments in lieu of229contributions, interest, forfeiture, and fines for each quarter230for which such payments are due.

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

(D) Any contribution, interest, forfeiture, or fine 236 required to be paid under this chapter by any employer shall, if 237 not paid when due, become a lien upon the real and personal 238 property of such employer. Upon failure of such employer to pay 239 the contributions, interest, forfeiture, or fine required to be 240 paid under this chapter, the director shall file notice of such 241 lien, containing the employer's name and last known address, for 242 which there shall be no charge, in the office of the county 243 recorder of the county in which it is ascertained that such 244 employer owns real estate or personal property. The director 245 shall notify the employer by mail of the lien. The absence of 246 proof that the notice was sent does not affect the validity of 247 the lien. Such lien shall not be valid as against the claim of 248 any mortgagee, pledgee, purchaser, judgment creditor, or other 249 lienholder of record at the time such notice is filed. 250

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If the employer acquires real or personal property after 251 notice of lien is filed, such lien shall not be valid as against 252 the claim of any mortgagee, pledgee, subsequent bona fide 253 purchaser for value, judgment creditor, or other lienholder of 254 record to such after-acquired property, unless the notice of 255 lien is refiled after such property was acquired by the employer 256 and before the competing lien attached to such after-acquired 257 property or before the conveyance to such subsequent bona fide 258 purchaser for value. 259

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 272 director may reduce, in whole or in part, the amount of 273 interest, forfeiture, or fines required to be paid under this 274 chapter if the director determines that the reduction is in the 275 best interest of the unemployment compensation fund. 276
- (F) Assessment of contributions shall not be made after 277 four years from the date on which such contributions became 278 payable, and no action in court for the collection of 279 contributions without assessment of such contributions shall be 280

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begun after the expiration of five years from the date such	281
contributions became payable. In case of a false or fraudulent	282
report or of a willful attempt in any manner to evade	283
contributions, such contributions may be assessed or a	284
proceeding in court for the collection of such contributions may	285
be begun without assessment at any time. When the assessment of	286
contributions has been made within such four-year period	287
provided, action in court to collect such contributions may be	288
begun within, but not later than, six years after such	289
assessment.	290

- (G) In the event of a distribution of an employer's assets, pursuant to an order of any court under the law of this state, including any receivership, assignment for benefit of creditors, adjudicated insolvency, or similar proceedings, contributions, interest, forfeiture, or fine then or thereafter due have the same priority as provided by law for the payment of taxes due the state and shall be paid out of the trust fund in the same manner as provided for other claims for unpaid taxes due the state.
- (H) If the attorney general finds after investigation that 300 any claim for delinquent contributions, interest, forfeitures, 301 or fines owing to the director is uncollectible, in whole or in 302 part, the attorney general shall recommend to the director the 303 cancellation of such claim or any part thereof. The director may 304 thereupon effect such cancellation.
- Sec. 5301.071. No instrument conveying real property, or

  any interest in real property, and of record in the office of

  the county recorder of the county within this state in which

  that real property is situated shall be considered defective nor

  shall the validity of that conveyance be affected because of any

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of the following:	311
(A) The dower interest of the spouse of any grantor was	312
not specifically released, but that spouse executed the	313
instrument in the manner provided in section 5301.01 of the	314
Revised Code.	315
(B) The officer taking the acknowledgment of the	316
instrument having an official seal did not affix that seal to	317
the certificate of acknowledgment.	318
(C) The certificate of acknowledgment is not on the same	319
sheet of paper as the instrument.	320
(D) The executor, administrator, guardian, assignee,	321
attorney in fact, or trustee making the instrument signed or	322
acknowledged the same individually instead of in a	323
representative or official capacity.	324
(E)(1) The grantor or grantee of the instrument is a trust	325
rather than the trustee or trustees of the trust if the trust	326
named as grantor or grantee has been duly created under the laws	327
of the state of its existence at the time of the conveyance and	328
a memorandum of trust that complies with section 5301.255 of the	329
Revised Code and contains a description of the real property	330
conveyed by that instrument is recorded in the office of the	331
county recorder in which the instrument of conveyance is	332
recorded. Upon compliance with division (E)(1) of this section,	333
a conveyance to $\underline{\text{or from}}$ a trust shall be considered to be a	334
conveyance to or from the trustee or trustees of the trust in	335
furtherance of the manifest intention of the parties.	336
(2) Except as otherwise provided in division (E)(2) of	337
this section, division (E)(1) of this section shall be given	338
retroactive effect to the fullest extent permitted under section	339

28 of Article II, Ohio Constitution. Division (E) of this	340
section shall not be given retroactive or curative effect if to	341
do so would invalidate or supersede any instrument that conveys	342
real property, or any interest in the real property, recorded in	343
the office of the county recorder in which that real property is	344
situated prior to the date of recording of a curative memorandum	345
of trust or March 22, 2012, whichever event occurs later.	346
(F) A memorandum of understanding or other instrument	347
complying with division (A) of section 5301.255 of the Revised	348
Code is not recorded as required by that section, so long as the	349
instrument from a trustee or trust as grantor, conveying or	350
encumbering any interest in the real property has been of record	351
for more than four years.	352
Sec. 5301.255. (A) A memorandum of trust or other	353
instrument that satisfies both of the following <pre>may shall be</pre>	354
presented for recordation of record when any interest in real	355
property is conveyed by the trustee of a disclosed trust, and in	356
circumstances other than the conveyance of real property may be	357
presented, in the office of the county recorder of any county in	358
which real property that is subject to the trust is located:	359
(1) The memorandum instrument shall be executed by the	360
trustee of the trust and acknowledged by the trustee of the	361
trust in accordance with section 5301.01 of the Revised Code.	362
(2) The memorandum instrument shall state all of the	363
following:	364
(a) The name and address of the trustee of the trust;	365
(b) The date of execution of the trust;	366
(c) The powers specified in the trust relative to the	367
acquisition, sale, or encumbering of real property by the	368

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(C) "Residential real estate" means real property located	397
in this state that is used primarily for personal, family, or	398
household purposes and is improved by one to four dwelling	399
units.	400
(D) "Service agreement" means a contract under which a	401
person agrees to provide services in connection with the	402
maintenance, purchase, or sale of residential real estate.	403
(E) "Service provider" means a person that provides	404
services to another person.	405
services to another person.	400
(F) "Unfair service agreement" means an agreement that is	406
void and unenforceable under division (B) of section 5301.76 of	407
the Revised Code.	408
Sec. 5301.76. (A) Subject to division (C) of this section,	409
on and after the effective date of this section, no service	410
provider shall enter into, amend, or renew a service agreement	411
with a consumer if both of the following apply:	412
(1) The service subject to the agreement is not to be	413
performed within one year after the date the parties enter into	414
the agreement.	415
(2) The service agreement has any of the following	416
characteristics:	417
<u>enaracteristics.</u>	41/
(a) The service agreement purports to run with the land or	418
to be binding on future owners of interests in the residential	419
real estate.	420
(b) The service agreement allows for assignment of the	421
right to provide the service subject to the agreement without	422
notice to and consent of the owner of the residential real	423
estate.	424

(c) The service agreement purports to create a lien,	425
encumbrance, or other security interest in the residential real	426
<u>estate.</u>	427
(B) Subject to division (C) of this section, an unfair	428
service agreement described under division (A) of this section	429
that is entered into, amended, or renewed on or after the	430
effective date of this section is void and unenforceable.	431
(C) Sections 5301.75 to 5301.78 of the Revised Code do not	432
apply to any of the following:	433
(1) A home warranty or similar product that covers the	434
cost of maintenance of a major home system for a fixed period;	435
(2) An insurance contract;	436
(3) An option to purchase or right of refusal;	437
(4) A declaration created in the formation of a planned	438
community, as defined in section 5312.01 of the Revised Code, or	439
a condominium development, as defined in section 5311.01 of the	440
Revised Code, or any amendment to such a declaration;	441
(5) A maintenance or repair agreement entered by an owners	442
association, as defined by section 5312.01 of the Revised Code,	443
or a unit owners association, as defined by section 5311.01 of	444
the Revised Code;	445
(6) A mortgage loan or a commitment to make or receive a	446
<pre>mortgage loan;</pre>	447
(7) A security agreement made pursuant to Chapter 1309. or	448
1310. of the Revised Code relating to the sale or rental of	449
personal property or fixtures;	450
(8) Water sewer electrical telephone cable or other	<i>4</i> 5 1

regulated utility service providers.	452
(D) A violation of division (A) of this section is an	453
unfair and deceptive act or practice in violation of section	454
1345.02 of the Revised Code. All powers and remedies available	455
to the attorney general to enforce sections 1345.01 to 1345.13	456
of the Revised Code are available to the attorney general to	457
enforce this section.	458
(E) Nothing in this section shall be construed to	459
interfere with any provision of Chapter 1311. of the Revised	460
<pre>Code concerning mechanics' liens.</pre>	461
Sec. 5301.77. (A) No person shall record or cause to be	462
recorded in this state an unfair service agreement or a notice	463
or memorandum of an unfair service agreement.	464
(B) A county recorder shall not accept for recording an	465
unfair service agreement or a notice or memorandum of an unfair	466
service agreement.	467
(C) If an unfair service agreement or a notice or	468
memorandum of an unfair service agreement is recorded in	469
violation of this section, it does not provide actual or	470
constructive notice against an otherwise bona fide purchaser of	471
the residential real estate or any other individual or entity	472
that may obtain an interest in the residential real estate.	473
Sec. 5301.78. (A) (1) If an unfair service agreement or a	474
notice or memorandum of an unfair service agreement is recorded	475
in this state in violation of section 5301.77 of the Revised	476
Code, any party with an interest in the residential real estate	477
that is the subject of that agreement may commence a civil	478
action in a court of competent jurisdiction in the county in	479
which the agreement, notice, or memorandum is recorded.	480

(2) If the court determines that the recorded instrument	481				
is an unfair service agreement or a notice or memorandum of an					
unfair service agreement, the court shall do both of the	483				
<pre>following:</pre>	484				
(a) Issue a judgment declaring the service agreement,	485				
notice, or memorandum to be unenforceable;	486				
(b) Award to any party with an interest in the residential	487				
real estate that is the subject of that agreement all of the	488				
following:	489				
(i) Actual economic damages;	490				
(ii) Court costs and fees;	491				
(iii) Reasonable attorney's fees.	492				
(B) When an unfair service agreement or notice or	493				
memorandum of an unfair service agreement is declared	494				
unenforceable by a judgment under division (A)(2)(a) of this	495				
section, any party with an interest in the residential real	496				
estate may obtain a certified copy of the judgment declaring the	497				
service agreement, notice, or memorandum to be unenforceable and	498				
present the certified copy of the judgment to the county	499				
recorder's office for recording within the chain of title to the	500				
property.	501				
Sec. 5301.99. (A) Any individual, corporation, or other	502				
business entity that violates section 5301.254 of the Revised	503				
Code shall be fined not less than five thousand dollars nor more	504				
than an amount equal to twenty-five percent of the market value	505				
of the real property or mineral or mining rights about which	506				
information must be filed with the secretary of state pursuant	507				
to section 5301.254 of the Revised Code.	508				

(B) Whoever violates section 5301.61 of the Revised Code	509
is guilty of a misdemeanor of the first degree.	510
(C) Whoever violates division (A) of section 5301.77 of	511
the Revised Code is guilty of a misdemeanor of the second	512
degree.	513
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Sec. 5719.04. (A) Immediately after each settlement	514
required by division (D) of section 321.24 of the Revised Code,	515
the county auditor shall make a tax list and duplicates thereof	516
of all general personal and classified property taxes remaining	517
unpaid, as shown by the county treasurer's books and the list of	518
taxes returned as delinquent by the treasurer to the auditor at	519
such settlement. The county auditor shall also include in such	520
list all taxes assessed by the tax commissioner pursuant to law	521
which were not charged upon the tax lists and duplicates on	522
which such settlements were made nor previously charged upon a	523
delinquent tax list and duplicates pursuant to this section, but	524
the auditor shall not include taxes specifically excepted from	525
collection pursuant to section 5711.32 of the Revised Code. Such	526
tax list and duplicates shall contain the name of the person	527
charged, the last known address of the person charged, and the	528
amount of such taxes, and the penalty, due and unpaid, and shall	529
set forth separately the amount charged or chargeable on the	530
general and on the classified list and duplicate. The auditor	531
shall deliver one such duplicate to the treasurer on the first	532
day of December, annually. Upon receipt of the duplicate the	533
treasurer may prepare and mail tax bills to all persons charged	534
with such delinquent taxes. Each bill shall include a notice	535
that the interest charge prescribed by section 5719.041 of the	536
Revised Code has begun to accrue.	537

The auditor shall cause a copy of the delinquent personal

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and classified property tax list and duplicate provided for in 539 this division to be published twice within sixty days after 540 delivery of such duplicate to the treasurer in a newspaper of 541 general circulation in the county. The newspaper shall meet the 542 requirements of section 7.12 of the Revised Code. The auditor 543 may publish the tax list on a preprinted insert in the 544 545 newspaper. The cost of the second publication of the list shall not exceed three-fourths of the cost of the first publication of 546 the list. 547

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

The office of the county treasurer shall be kept open to 559 receive the payment of delinquent general and classified 560 property taxes from the day of delivery of the duplicate thereof 561 until the final publication of the delinquent tax list. The name 562 of any taxpayer who, prior to seven days before either the first 563 or second publication of said list, pays such taxes in full or 564 enters into a delinquent tax contract to pay such taxes in 565 installments pursuant to section 5719.05 of the Revised Code 566 shall be stricken from such list, and the taxpayer's name shall 567 not be included in the list for that publication. 568

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The other such duplicate, from which shall first be 569 eliminated the names of persons whose total liability for taxes 570 and penalty is less than one hundred dollars, shall be filed by 571 the auditor on the first day of December, annually, in the 572 office of the county recorder, and the same shall constitute a 573 notice of lien and operate as of the date of delivery as a lien 574 on the lands and tenements, vested legal interests therein, and 575 permanent leasehold estates of each person named therein having 576 such real estate in such county. Such notice of lien and such 577 lien shall not be valid as against any mortgagee, pledgee, 578 purchaser, or judgment creditor whose rights have attached prior 579 to the date of such delivery. Such duplicate shall be kept by 580 the county recorder in the official records, and indexed under 581 the name of the person charged with such tax. No fee shall be 582 charged by the county recorder for the services required under 583 this section. 584

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

If the authority making any assessment believes that the collection of such taxes will be jeopardized by delay, such assessing authority shall so certify on the assessment certificate thereof, and the auditor shall include a certificate of such jeopardy in the certificate given by the auditor to the treasurer. In such event, the treasurer shall proceed immediately to collect such taxes, and to enforce the collection thereof by any means provided by law, and the treasurer may not

accept a tender of any part of such taxes; but the person or the	600
representatives of the person against whom such assessment is	601
made may, in the event of an appeal to the tax commissioner	602
therefrom, obtain a stay of collection of the whole or any part	603
of the amount of such assessment by filing with the treasurer a	604
bond in an amount not exceeding double the amount as to which	605
the stay is desired, with such surety as the treasurer deems	606
necessary, conditioned upon the payment of the amount determined	607
to be due by the decision of the commissioner which has become	608
final, and further conditioned that if an appeal is not filed	609
within the period provided by law, the amount of collection	610
which is stayed by the bond will be paid on notice and demand of	611
the treasurer at any time after the expiration of such period.	612
The taxpayer may waive such stay as to the whole or any part of	613
the amount covered by the bond, and if as the result of such	614
waiver any part of the amount covered by the bond is paid, then	615
the bond shall be proportionately reduced on the request of the	616
taxpayer.	617

(B) Immediately after each settlement required by division 618 (D) of section 321.24 of the Revised Code, the auditor shall 619 make a separate list and duplicate, prepared as prescribed in 620 division (A) of this section, of all general personal and 621 classified property taxes that remain unpaid but are excepted 622 from collection pursuant to section 5711.32 of the Revised Code. 623 The duplicate of such list shall be delivered to the treasurer 624 at the time of delivery of the delinquent personal and 625 classified property tax duplicate. 626

Sec. 5739.13. (A) If any vendor collects the tax imposed 627 by or pursuant to section 5739.02, 5739.021, 5739.023, or 628 5739.026 of the Revised Code, and fails to remit the tax to the 629 state as prescribed, or on the sale of a motor vehicle, 630

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watercraft, or outboard motor required to be titled, fails to	631
remit payment to a clerk of a court of common pleas as provided	632
in section 1548.06 or 4505.06 of the Revised Code, the vendor	633
shall be personally liable for any tax collected and not	634
remitted. The tax commissioner may make an assessment against	635
such vendor based upon any information in the commissioner's	636
possession.	637

If any vendor fails to collect the tax or any consumer 638 fails to pay the tax imposed by or pursuant to section 5739.02, 639 5739.021, 5739.023, or 5739.026 of the Revised Code, on any 640 transaction subject to the tax, the vendor or consumer shall be 641 personally liable for the amount of the tax applicable to the 642 transaction. The commissioner may make an assessment against 643 either the vendor or consumer, as the facts may require, based 644 upon any information in the commissioner's possession. 645

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

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

The commissioner may make an assessment against any vendor

who fails to file a return or remit the proper amount of tax

fequired by this chapter, or against any consumer who fails to

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pay the proper amount of tax required by this chapter. When	661
information in the possession of the commissioner indicates that	662
the amount required to be collected or paid under this chapter	663
is greater than the amount remitted by the vendor or paid by the	664
consumer, the commissioner may audit a sample of the vendor's	665
sales or the consumer's purchases for a representative period,	666
to ascertain the per cent of exempt or taxable transactions or	667
the effective tax rate and may issue an assessment based on the	668
audit. The commissioner shall make a good faith effort to reach	669
agreement with the vendor or consumer in selecting a	670
representative sample.	671

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

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

The commissioner shall give the party assessed written notice of the 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

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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 from the party assessed and payable to the treasurer of	695
state and remitted to the tax commissioner. The petition shall	696
indicate the objections of the party assessed, but additional	697
objections may be raised in writing if received by the	698
commissioner prior to the date shown on the final determination.	699
If the petition has been properly filed, the commissioner shall	700
proceed under section 5703.60 of the Revised Code.	701

(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 place of business of the party assessed 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 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 Franklin county.

Immediately upon the filing of the 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 716 state, county, and transit authority retail sales tax" or, if 717 appropriate, "special judgments for resort area excise tax," and 718 shall have the same effect as other judgments. Execution shall 719 issue upon the judgment upon the request of the tax 720 commissioner, and all laws applicable to sales on execution 721 shall apply to sales made under the judgment except as otherwise 722 provided in this chapter. 723

If the assessment is not paid in its entirety within sixty 724 days after the date the assessment was issued, the portion of 725 the assessment consisting of tax due shall bear interest at the 726 rate per annum prescribed by section 5703.47 of the Revised Code 727 from the day the tax commissioner issues the assessment until 728 the assessment is paid or until it is certified to the attorney 729 general for collection under section 131.02 of the Revised Code, 730 whichever comes first. If the unpaid portion of the assessment 731 is certified to the attorney general for collection, the entire 732 unpaid portion of the assessment shall bear interest at the rate 733 per annum prescribed by section 5703.47 of the Revised Code from 734 the date of certification until the date it is paid in its 735 entirety. Interest shall be paid in the same manner as the tax 736 and may be collected by issuing an assessment under this 737 section. 738

(D) All money collected by the tax commissioner under this 739 section shall be paid to the treasurer of state, and when paid 740 shall be considered as revenue arising from the taxes imposed by 741 or pursuant to sections 5739.01 to 5739.31 of the Revised Code. 742

Sec. 5747.13. (A) If any employer collects the tax imposed 743 by section 5747.02 or under Chapter 5748. of the Revised Code 744 and fails to remit the tax as required by law, or fails to 745 collect the tax, the employer is personally liable for any 746 amount collected that the employer fails to remit, or any amount 747 that the employer fails to collect. If any taxpayer fails to 748 file a return or fails to pay the tax imposed by section 5747.02 749 or under Chapter 5748. of the Revised Code, the taxpayer is 7.50 personally liable for the amount of the tax. 751

If any employer, taxpayer, qualifying entity, or electing pass-through entity required to file a return under this chapter fails to file the return within the time prescribed, files an incorrect return, fails to remit the full amount of the taxes due for the period covered by the return, or fails to remit any additional tax due as a result of a reduction in the amount of the credit allowed under division (B) of section 5747.05 of the Revised Code together with interest on the additional tax within the time prescribed by that division, the tax commissioner may make an assessment against any person liable for any deficiency for the period for which the return is or taxes are due, based upon any information in the commissioner's possession.

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

No assessment shall be made or issued against an employer, a taxpayer, a qualifying entity, or an electing pass-through entity more than four years after the final date the return subject to assessment was required to be filed or the date the return was filed, whichever is later. However, the commissioner may assess any balance due as the result of a reduction in the credit allowed under division (B) of section 5747.05 of the Revised Code, including applicable penalty and interest, within four years of the date on which the taxpayer reports a change in either the portion of the taxpayer's adjusted gross income subjected to an income tax or tax measured by income in another state or the District of Columbia, or the amount of liability for an income tax or tax measured by income to another state or

the District of Columbia, as required by division (B) (4) of 783 section 5747.05 of the Revised Code. Such time limits may be 784 extended if both the employer, taxpayer, qualifying entity, or 785 electing pass-through entity and the commissioner consent in 786 writing to the extension or if an agreement waiving or extending 787 the time limits has been entered into pursuant to section 788 122.171 of the Revised Code. Any such extension shall extend the 789 four-year time limit in division (B) of section 5747.11 of the 790 Revised Code for the same period of time. There shall be no bar 791 or limit to an assessment against an employer for taxes withheld 792 from employees and not remitted to the state, against an 793 employer, a taxpayer, a qualifying entity, or an electing pass-794 through entity that fails to file a return subject to assessment 795 as required by this chapter, or against an employer, a taxpayer, 796 a qualifying entity, or an electing pass-through entity that 797 files a fraudulent return. 798

The commissioner shall give the party assessed written 799 notice of the assessment in the manner provided in section 800 5703.37 of the Revised Code. With the notice, the commissioner 801 shall provide instructions on how to petition for reassessment 802 and request a hearing on the petition. 803

804 (B) Unless the party assessed files with the tax commissioner within sixty days after service of the notice of 805 assessment a written petition for reassessment, signed by the 806 party assessed or that party's authorized agent having knowledge 807 of the facts, the assessment becomes final, and the amount of 808 the assessment is due and payable from the party assessed to the 809 commissioner with remittance made payable to the treasurer of 810 state. The petition shall indicate the objections of the party 811 assessed, but additional objections may be raised in writing if 812 received by the commissioner prior to the date shown on the 813

final determination. If the petition has been properly filed,	814
the commissioner shall proceed under section 5703.60 of the	815
Revised Code.	816

(C) After an assessment becomes final, if any portion of 817 the assessment remains unpaid, including accrued interest, a 818 certified copy of the tax commissioner's entry making the 819 assessment final may be filed in the office of the clerk of the 820 court of common pleas in the county in which the employer's, 821 taxpayer's, qualifying entity's, or electing pass-through 822 823 entity's place of business is located or the county in which the party assessed resides. Such filing shall include the party's 824 name and last known address. If the party assessed is not a 825 resident of this state, the certified copy of the entry may be 826 filed in the office of the clerk of the court of common pleas of 827 828 Franklin county.

Immediately upon the filing of the entry, the clerk shall 829 enter a judgment against the party assessed in the amount shown 830 on the entry. The judgment shall be filed by the clerk in one of 831 two loose-leaf books, one entitled "special judgments for state 832 and school district income taxes," and the other entitled 833 "special judgments for qualifying entity and electing pass-834 through entity taxes." The judgment shall have the same effect 835 as other judgments. Execution shall issue upon the judgment upon 836 the request of the tax commissioner, and all laws applicable to 837 sales on execution shall apply to sales made under the judgment. 838

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

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paid or until it is certified to the attorney general for	844
collection under section 131.02 of the Revised Code, whichever	845
comes first. If the unpaid portion of the assessment is	846
certified to the attorney general for collection, the entire	847
unpaid portion of the assessment shall bear interest at the rate	848
per annum prescribed by section 5703.47 of the Revised Code from	849
the date of certification until the date it is paid in its	850
entirety. Interest shall be paid in the same manner as the tax	851
and may be collected by the issuance of an assessment under this	852
section.	853
(D) All money collected under this section shall be	854
considered as revenue arising from the taxes imposed by this	855
chapter or Chapter 5733. or 5748. of the Revised Code, as	856
appropriate.	857
(E) If the party assessed files a petition for	858
reassessment under division (B) of this section, the person, on	859
or before the last day the petition may be filed, shall pay the	860
assessed amount, including assessed interest and assessed	861
penalties, if any of the following conditions exists:	862
(1) The person files a tax return reporting Ohio adjusted	863
gross income, less the exemptions allowed by section 5747.025 of	864
the Revised Code, in an amount less than one cent, and the	865
reported amount is not based on the computations required under	866
division (A) of section 5747.01 or section 5747.025 of the	867
Revised Code.	868
(2) The person files a tax return that the tax	869
commissioner determines to be incomplete, false, fraudulent, or	870
frivolous.	871

(3) The person fails to file a tax return, and the basis

for this failure is not either of the following:	873
(a) An assertion that the person has no nexus with this	874
state;	875
(b) The computations required under division (A) of	876
section 5747.01 of the Revised Code or the application of	877
credits allowed under this chapter has the result that the	878
person's tax liability is less than one dollar and one cent.	879
(F) Notwithstanding the fact that a petition for	880
reassessment is pending, the petitioner may pay all or a portion	881
of the assessment that is the subject of the petition. The	882
acceptance of a payment by the treasurer of state does not	883
prejudice any claim for refund upon final determination of the	884
petition.	885
If upon final determination of the petition an error in	886
the assessment is corrected by the tax commissioner, upon	887
petition so filed or pursuant to a decision of the board of tax	888
appeals or any court to which the determination or decision has	889
been appealed, so that the amount due from the party assessed	890
under the corrected assessment is less than the portion paid,	891
there shall be issued to the petitioner or to the petitioner's	892
assigns or legal representative a refund in the amount of the	893
overpayment as provided by section 5747.11 of the Revised Code,	894
with interest on that amount as provided by such section,	895
subject to section 5747.12 of the Revised Code.	896
Sec. 5749.07. (A) If any severer required by this chapter	897
to make and file returns and pay the tax levied by section	898
5749.02 of the Revised Code, or any severer or owner liable for	899
the amounts due under section 1509.50 of the Revised Code, fails	900

to make such return or pay such tax or amounts, the tax

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commissione	er ma	y make	an	asses	ssmen	t against	the	severer	or	owner	902
based upon	any	informa	atio	n in	the o	commissior	ner's	possess	sior	ı.	903

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 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 912 notice of such assessment in the manner provided in section 913 5703.37 of the Revised Code. With the notice, the commissioner 914 shall provide instructions on how to petition for reassessment 915 and request a hearing on the petition. 916

- 917 (B) Unless the party assessed files with the commissioner within sixty days after service of the notice of assessment a 918 written petition for reassessment signed by the party assessed 919 or that party's authorized agent having knowledge of the facts, 920 the assessment becomes final and the amount of the assessment is 921 due and payable from the party assessed to the treasurer of 922 state. The petition shall indicate the objections of the party 923 assessed, but additional objections may be raised in writing if 924 received by the commissioner prior to the date shown on the 925 final determination. If the petition has been properly filed, 926 the commissioner shall proceed under section 5703.60 of the 927 Revised Code. 928
- (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

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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 Franklin county.

Immediately upon the filing of such entry, the clerk shall enter a judgment for the state against the party assessed in the amount shown on the entry. The judgment may be filed by the clerk in a loose-leaf book entitled "special judgments for state severance tax," and shall have the same effect as other judgments. Execution shall issue upon the judgment upon the request of the 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 948 days after the day the assessment is issued, the portion of the 949 assessment consisting of tax due or amounts due under section 950 1509.50 of the Revised Code shall bear interest at the rate per 9.51 annum prescribed by section 5703.47 of the Revised Code from the 952 day the commissioner issues the assessment until it is paid or 953 until it is certified to the attorney general for collection 954 under section 131.02 of the Revised Code, whichever comes first. 955 956 If the unpaid portion of the assessment is certified to the attorney general for collection, the entire unpaid portion of 957 the assessment shall bear interest at the rate per annum 958 prescribed by section 5703.47 of the Revised Code from the date 959 of certification until the date it is paid in its entirety. 960 Interest shall be paid in the same manner as the tax and may be 961 collected by the issuance of an assessment under this section. 962

Sub. S. B. No. 101 As Reported by the House Judiciary Committee	Page 34	
(D) All money collected by the commissioner under this	963	
section shall be paid to the treasurer of state, and when paid	964	
shall be considered as revenue arising from the tax imposed by	965	
section 5749.02 of the Revised Code and the amount due under	966	
section 1509.50 of the Revised Code, as applicable.	967	
2	0.60	
Section 2. That existing sections 317.08, 3123.67,	968	
4123.78, 4141.23, 5301.071, 5301.255, 5301.99, 5719.04, 5739.13,	969	
5747.13, and 5749.07 of the Revised Code are hereby repealed.	970	