As Reported by the House Judiciary Committee

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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.

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

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

Section 1. That sections 317.08, 3123.67, 4123.78, 4141.23, 5301.071, 5301.255, 5301.99, 5719.04, 5739.13, 5747.13, and 5749.07 be amended and sections 5301.75, 5301.76, 5301.77, and 5301.78 of the Revised Code be enacted to read as follows:

Sec. 317.08. (A) The county recorder shall record all instruments in one general record series to be known as the "official records." The county recorder shall record in the official records all of the following instruments that are presented for recording, upon payment of the fees prescribed by law:

(1) Deeds and other instruments of writing for the absolute and unconditional sale or conveyance of lands, tenements, and hereditaments;

(2) Notices as provided in sections 5301.47 to 5301.56 of the Revised Code;

(3) Judgments or decrees in actions brought under section 5303.01 of the Revised Code;

(4) Declarations and bylaws, and all amendments to declarations and bylaws, as provided in Chapter 5311. of the Revised Code;

(5) Affidavits as provided in sections 5301.252 and 5301.56 of the Revised Code;

(6) Certificates as provided in section 5311.17 of the Revised Code;

(7) Articles dedicating archaeological preserves accepted by the director of the Ohio history connection under section 149.52 of the Revised Code;

(8) Articles dedicating nature preserves accepted by the director of natural resources under section 1517.05 of the Revised Code;

(9) Conveyances of conservation easements and agricultural easements under section 5301.68 of the Revised Code;

(10) Instruments extinguishing agricultural easements

under section 901.21 or 5301.691 of the Revised Code or pursuant to the terms of such an easement granted to a charitable organization under section 5301.68 of the Revised Code;

(11) Instruments or orders described in division (B)(2)(b) of section 5301.56 of the Revised Code;

(12) No further action letters issued under section 3746.11 of the Revised Code;

(13) Covenants not to sue issued under section 3746.12 of the Revised Code;

(14) Restrictions on the use of property contained in a deed or other instrument as provided in division (E) or (F) of section 3737.882 of the Revised Code;

(15) Any easement executed or granted under section 3734.22, 3734.24, 3734.25, or 3734.26 of the Revised Code;

(16) Any environmental covenant entered into in accordance with sections 5301.80 to 5301.92 of the Revised Code;

(17) Memoranda of trust, as described in division (A) of section 5301.255 of the Revised Code, that describe specific real property;

(18) Agreements entered into under section 1506.44 of the Revised Code;

(19) Mortgages, including amendments, supplements, modifications, and extensions of mortgages, or other instruments of writing by which lands, tenements, or hereditaments are or may be mortgaged or otherwise conditionally sold, conveyed, affected, or encumbered;

(20) Executory installment contracts for the sale of land

executed after September 29, 1961, that by their terms are not required to be fully performed by one or more of the parties to them within one year of the date of the contracts;

(21) Options to purchase real estate, including supplements, modifications, and amendments of the options, but no option of that nature shall be recorded if it does not state a specific day and year of expiration of its validity;

(22) Any tax certificate sold under section 5721.33 of the Revised Code, or memorandum of it, that is presented for filing of record;

(23) Powers of attorney, including all memoranda of trust, as described in division (A) of section 5301.255 of the Revised Code, that do not describe specific real property;

(24) Plats and maps of town lots, of the subdivision of town lots, and of other divisions or surveys of lands, any center line survey of a highway located within the county, the plat of which shall be furnished by the director of transportation or county engineer, and all drawings and amendments to drawings, as provided in Chapter 5311. of the Revised Code;

(25) Leases, memoranda of leases, and supplements, modifications, and amendments of leases and memoranda of leases, including a lease described in section 5301.09 of the Revised Code;

(26) Declarations executed pursuant to section 2133.02 of the Revised Code and durable powers of attorney for health care executed pursuant to section 1337.12 of the Revised Code;

(27) Unemployment compensation liens, internal revenue tax liens, and other liens in favor of the United States as

described in division (A) of section 317.09 of the Revised Code, personal tax liens, mechanic's liens, agricultural product liens, notices of liens, certificates of satisfaction or partial release of estate tax liens, discharges of recognizances, excise and franchise tax liens on corporations, broker's liens, and liens provided for in section 1513.33, 1513.37, 3752.13, 4141.23, 5164.56, or 5311.18 of the Revised Code;

(28) Corrupt activity lien notices filed pursuant to section 2923.36 of the Revised Code and medicaid fraud lien notices filed pursuant to section 2933.75 of the Revised Code;

(29) Deeds for the purchase of burial lots or other interment rights under section 517.07 of the Revised Code;

(30) Judgments or decrees in actions brought under section 5301.78 of the Revised Code.

(B) All instruments or memoranda of instruments entitled to record shall be recorded in the order in which they are presented for recording.

The recording of an option to purchase real estate, including any supplement, modification, and amendment of the option, under this section shall serve as notice to any purchaser of an interest in the real estate covered by the option only during the period of the validity of the option as stated in the option.

(C) In addition to the official records, a county recorder may elect to keep a separate set of records that contain the instruments listed in division (A)(24) of this section.

(D) As part of the official records, the county recorder shall keep a separate set of records containing all transfers, conveyances, or assignments of any type of tangible or intangible personal property or any rights or interests in that property if and to the extent that any person wishes to record that personal property transaction and if the applicable instrument is acknowledged before a notary public. If the transferor is a natural person, the notice of personal property transfer shall be recorded in the county in this state in which the transferor maintains the transferor's principal residence. If the transferor is not a natural person, the notice of personal property transfer shall be recorded in the county in this state in which the transferor maintains its principal place of business. If the transferor does not maintain a principal residence or a principal place of business in this state and the transfer is to a trustee of a legacy trust formed pursuant to Chapter 5816. of the Revised Code, the notice of personal property transfer shall be recorded in the county in this state where that trustee maintains a principal residence or principal place of business. In all other instances, the notice of personal property transfer shall be recorded in the county in this state where the property described in the notice is located.

Sec. 3123.67. The amount of the arrearage due under the support order determined to be in default pursuant to sections 3123.01 to 3123.07 of the Revised Code, and any amounts due for current support that become an arrearage after the date the default determination was made, shall be a lien against all personal property, including after-acquired property, of the obligor that is situated in this state. The lien may be filed with the county recorder in each county of the state in which the personal property is located. The amount of the arrearage due under the support order determined to be in default and any amounts due for current support that become an arrearage after the date the default determination was made, shall be a lien against real property, including after-acquired property, of the obligor after the lien is filed with a county recorder of this state in which the real property is located. A lien may be filed with the county recorder in each county of the state in which real property of the obligor is located. Any lien filed under this section shall include the last known address of the obligor, without further inquiry or investigation, that is not a post office box. In recording the lien, if registered land is involved, the county recorder shall take all necessary action required by Chapter 5309. of the Revised Code. The county recorder may be compensated for liens filed under this section pursuant to the development of unit costs that are reimbursed under the provider contract entered into pursuant to Title IV-D of the "Social Security Act," 88 Stat. 2351 (1975), 42 U.S.C. 651, as amended.

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

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

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 waiver of interest clearly demonstrating that the employer's

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

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

(3) Pays in full all contributions, payments in lieu of contributions, interest, forfeiture, and fines for each quarter for 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 required to be paid under this chapter by any employer shall, if not paid when due, become a lien upon the real and personal property of such employer. Upon failure of such employer to pay the contributions, interest, forfeiture, or fine required to be paid under this chapter, the director shall file notice of such lien, containing the employer's name and last known address, for which there shall be no charge, in the office of the county recorder of the county in which it is ascertained that such employer owns real estate or personal property. The director shall notify the employer by mail of the lien. The absence of proof that the notice was sent does not affect the validity of the lien. Such lien shall not be valid as against the claim of any mortgagee, pledgee, purchaser, judgment creditor, or other lienholder of record at the time such notice is filed.

If the employer acquires real or personal property after notice of lien is filed, such lien shall not be valid as against the claim of any mortgagee, pledgee, subsequent bona fide purchaser for value, judgment creditor, or other lienholder of 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 be begun without assessment at any time. When the assessment of contributions has been made within such four-year period provided, action in court to collect such contributions may be begun within, but not later than, six years after such assessment.

(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 any claim for delinquent contributions, interest, forfeitures, or fines owing to the director is uncollectible, in whole or in part, the attorney general shall recommend to the director the cancellation of such claim or any part thereof. The director may 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 of the following:

(A) The dower interest of the spouse of any grantor was not specifically released, but that spouse executed the instrument in the manner provided in section 5301.01 of the Revised Code.

(B) The officer taking the acknowledgment of the instrument having an official seal did not affix that seal to the certificate of acknowledgment.

(C) The certificate of acknowledgment is not on the same sheet of paper as the instrument.

(D) The executor, administrator, guardian, assignee, attorney in fact, or trustee making the instrument signed or acknowledged the same individually instead of in a representative or official capacity.

(E)(1) The grantor or grantee of the instrument is a trust rather than the trustee or trustees of the trust if the trust named as grantor or grantee has been duly created under the laws of the state of its existence at the time of the conveyance and a memorandum of trust that complies with section 5301.255 of the Revised Code and contains a description of the real property conveyed by that instrument is recorded in the office of the county recorder in which the instrument of conveyance is recorded. Upon compliance with division (E)(1) of this section, a conveyance to or from a trust shall be considered to be a conveyance to or from the trustee or trustees of the trust in furtherance of the manifest intention of the parties.

(2) Except as otherwise provided in division (E)(2) of this section, division (E)(1) of this section shall be given retroactive effect to the fullest extent permitted under section

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

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

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

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

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

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

(b) The date of execution of the trust;

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

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

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

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

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

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

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

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

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

(C) "Residential real estate" means real property located in this state that is used primarily for personal, family, or household purposes and is improved by one to four dwelling units.

(D) "Service agreement" means a contract under which a person agrees to provide services in connection with the maintenance, purchase, or sale of residential real estate.

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

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

Sec. 5301.76. (A) Subject to division (C) of this section, on and after the effective date of this section, no service provider shall enter into, amend, or renew a service agreement with a consumer if both of the following apply:

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

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

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

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

(c) The service agreement purports to create a lien, encumbrance, or other security interest in the residential real estate.

(B) Subject to division (C) of this section, an unfair service agreement described under division (A) of this section that is entered into, amended, or renewed on or after the effective date of this section is void and unenforceable.

(C) Sections 5301.75 to 5301.78 of the Revised Code do not apply to any of the following:

(1) A home warranty or similar product that covers the cost of maintenance of a major home system for a fixed period;

(2) An insurance contract;

(3) An option to purchase or right of refusal;

(4) A declaration created in the formation of a planned community, as defined in section 5312.01 of the Revised Code, or a condominium development, as defined in section 5311.01 of the Revised Code, or any amendment to such a declaration;

(5) A maintenance or repair agreement entered by an owners association, as defined by section 5312.01 of the Revised Code, or a unit owners association, as defined by section 5311.01 of the Revised Code;

(6) A mortgage loan or a commitment to make or receive a mortgage loan;

(7) A security agreement made pursuant to Chapter 1309. or 1310. of the Revised Code relating to the sale or rental of personal property or fixtures;

(8) Water, sewer, electrical, telephone, cable, or other

regulated utility service providers.

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

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

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

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

(C) If an unfair service agreement or a notice or memorandum of an unfair service agreement is recorded in violation of this section, it does not provide actual or constructive notice against an otherwise bona fide purchaser of the residential real estate or any other individual or entity that may obtain an interest in the residential real estate.

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

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

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

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

(i) Actual economic damages;

(ii) Court costs and fees;

(iii) Reasonable attorney's fees.

(B) When an unfair service agreement or notice or memorandum of an unfair service agreement is declared unenforceable by a judgment under division (A)(2)(a) of this section, any party with an interest in the residential real estate may obtain a certified copy of the judgment declaring the service agreement, notice, or memorandum to be unenforceable and present the certified copy of the judgment to the county recorder's office for recording within the chain of title to the property.

Sec. 5301.99. (A) Any individual, corporation, or other business entity that violates section 5301.254 of the Revised Code shall be fined not less than five thousand dollars nor more than an amount equal to twenty-five percent of the market value of the real property or mineral or mining rights about which information must be filed with the secretary of state pursuant to section 5301.254 of the Revised Code.

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

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

Sec. 5719.04. (A) Immediately after each settlement required by division (D) of section 321.24 of the Revised Code, the county auditor shall make a tax list and duplicates thereof of all general personal and classified property taxes remaining unpaid, as shown by the county treasurer's books and the list of taxes returned as delinquent by the treasurer to the auditor at such settlement. The county auditor shall also include in such list all taxes assessed by the tax commissioner pursuant to law which were not charged upon the tax lists and duplicates on which such settlements were made nor previously charged upon a delinquent tax list and duplicates pursuant to this section, but the auditor shall not include taxes specifically excepted from collection pursuant to section 5711.32 of the Revised Code. Such tax list and duplicates shall contain the name of the person charged, the last known address of the person charged, and the amount of such taxes, and the penalty, due and unpaid, and shall set forth separately the amount charged or chargeable on the general and on the classified list and duplicate. The auditor shall deliver one such duplicate to the treasurer on the first day of December, annually. Upon receipt of the duplicate the treasurer may prepare and mail tax bills to all persons charged with such delinquent taxes. Each bill shall include a notice that the interest charge prescribed by section 5719.041 of the Revised Code has begun to accrue.

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

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

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

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 representatives of the person against whom such assessment is made may, in the event of an appeal to the tax commissioner therefrom, obtain a stay of collection of the whole or any part of the amount of such assessment by filing with the treasurer a bond in an amount not exceeding double the amount as to which the stay is desired, with such surety as the treasurer deems necessary, conditioned upon the payment of the amount determined to be due by the decision of the commissioner which has become final, and further conditioned that if an appeal is not filed within the period provided by law, the amount of collection which is stayed by the bond will be paid on notice and demand of the treasurer at any time after the expiration of such period. The taxpayer may waive such stay as to the whole or any part of the amount covered by the bond, and if as the result of such waiver any part of the amount covered by the bond is paid, then the bond shall be proportionately reduced on the request of the taxpayer.

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

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

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

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.

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

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 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 from the party assessed and payable to the treasurer of state and remitted to the tax commissioner. 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 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 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, county, and transit authority retail sales tax" or, if appropriate, "special judgments for resort area excise tax," and 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 except as otherwise provided in this chapter.

If the assessment is not paid in its entirety within sixty days after the date 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 the assessment 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 issuing an assessment under this section.

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

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

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

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 tax 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 commissioner with remittance made payable 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 tax 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 employer's, taxpayer's, qualifying entity's, or electing pass-through 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 acceptance of a payment by the treasurer of state does not prejudice any claim for refund upon final determination of the petition.

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

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

No assessment shall be made or issued against any severer for any tax imposed by section 5749.02 of the Revised Code or against any severer or owner for any amount due under section 1509.50 of the Revised Code more than four years after the return was due or was filed, whichever is later. This section 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 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 days after the day the assessment is issued, the portion of the assessment consisting of tax due or amounts due under section 1509.50 of the Revised Code shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the day the 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 by the commissioner under this section shall be paid to the treasurer of state, and when paid shall be considered as revenue arising from the tax imposed by section 5749.02 of the Revised Code and the amount due under section 1509.50 of the Revised Code, as applicable.

Section 2. That existing sections 317.08, 3123.67, 4123.78, 4141.23, 5301.071, 5301.255, 5301.99, 5719.04, 5739.13, 5747.13, and 5749.07 of the Revised Code are hereby repealed.