

**As Passed by the House**

**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**

**Representatives Mathews, A., Brennan, Hall, D., Klopfenstein, Manning, Odioso, Oelslager, Robb Blasdel, Schmidt, Swearingen, Synenberg, Thomas, C., Thomas, J., Williams, Young**

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To 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. 11

**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  
"official records." The county recorder shall record in the 18  
official records all of the following instruments that are 19  
presented for recording, upon payment of the fees prescribed by 20  
law: 21

(1) Deeds and other instruments of writing for the 22  
absolute and unconditional sale or conveyance of lands, 23  
tenements, and hereditaments; 24

(2) Notices as provided in sections 5301.47 to 5301.56 of 25  
the Revised Code; 26

(3) Judgments or decrees in actions brought under section 27  
5303.01 of the Revised Code; 28

(4) Declarations and bylaws, and all amendments to 29  
declarations and bylaws, as provided in Chapter 5311. of the 30  
Revised Code; 31

(5) Affidavits as provided in sections 5301.252 and 32  
5301.56 of the Revised Code; 33

(6) Certificates as provided in section 5311.17 of the 34  
Revised Code; 35

(7) Articles dedicating archaeological preserves accepted 36  
by the director of the Ohio history connection under section 37  
149.52 of the Revised Code; 38

(8) Articles dedicating nature preserves accepted by the 39  
director of natural resources under section 1517.05 of the 40  
Revised Code; 41

(9) Conveyances of conservation easements and agricultural 42  
easements under section 5301.68 of the Revised Code; 43

(10) Instruments extinguishing agricultural easements	44
under section 901.21 or 5301.691 of the Revised Code or pursuant	45
to the terms of such an easement granted to a charitable	46
organization under section 5301.68 of the Revised Code;	47
(11) Instruments or orders described in division (B) (2) (b)	48
of section 5301.56 of the Revised Code;	49
(12) No further action letters issued under section	50
3746.11 of the Revised Code;	51
(13) Covenants not to sue issued under section 3746.12 of	52
the Revised Code;	53
(14) Restrictions on the use of property contained in a	54
deed or other instrument as provided in division (E) or (F) of	55
section 3737.882 of the Revised Code;	56
(15) Any easement executed or granted under section	57
3734.22, 3734.24, 3734.25, or 3734.26 of the Revised Code;	58
(16) Any environmental covenant entered into in accordance	59
with sections 5301.80 to 5301.92 of the Revised Code;	60
(17) Memoranda of trust, as described in division (A) of	61
section 5301.255 of the Revised Code, that describe specific	62
real property;	63
(18) Agreements entered into under section 1506.44 of the	64
Revised Code;	65
(19) Mortgages, including amendments, supplements,	66
modifications, and extensions of mortgages, or other instruments	67
of writing by which lands, tenements, or hereditaments are or	68
may be mortgaged or otherwise conditionally sold, conveyed,	69
affected, or encumbered;	70

(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;	71 72 73 74
(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;	75 76 77 78
(22) Any tax certificate sold under section 5721.33 of the Revised Code, or memorandum of it, that is presented for filing of record;	79 80 81
(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;	82 83 84
(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;	85 86 87 88 89 90 91
(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;	92 93 94 95
(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;	96 97 98
(27) Unemployment compensation liens, internal revenue tax	99

liens, and other liens in favor of the United States as 100  
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 129  
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, ~~its~~ a certificate of ~~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 198  
a dollar may be disregarded unless it amounts to fifty cents or 199  
more, in which case it may be increased to the next higher 200  
dollar. 201

(B) (1) Any contribution, payment in lieu of contribution, 202  
interest, forfeiture, or fine due from an employer on or before 203  
December 31, 2025, shall, if not paid when due, bear interest at 204  
the annual rate of fourteen per cent compounded monthly on the 205  
aggregate receivable balance due. In such computation any 206  
fraction of a month shall be considered as a full month. 207

(2) Any contribution, payment in lieu of contribution, 208  
interest, forfeiture, or fine due from an employer on or after 209  
January 1, 2026, shall, if not paid when due, bear interest at 210  
the interest rate established by the state tax commissioner 211  
pursuant to section 5703.47 of the Revised Code, not exceeding 212  
fifteen per cent. In such computation any fraction of a month 213  
shall be considered as a full month. 214

(C) The director may waive the interest assessed under 215  
division (B) of this section if the employer meets all of the 216  
following conditions within thirty days after the date the 217  
director mails or delivers the notice of assessment of interest: 218

(1) Provides to the director a written request for a 219

waiver of interest clearly demonstrating that the employer's 220  
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 of 229  
contributions, interest, forfeiture, and fines for each quarter 230  
for which such payments are due. 231

The director shall deny an employer's request for a waiver 232  
of interest after finding that the employer's failure to timely 233  
furnish reports or make payments as required under this chapter 234  
was due to an attempt to evade payment. 235

(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

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 260  
official records and indexed in the direct and reverse indexes 261  
under the name of the employer. When such unpaid contributions, 262  
interest, forfeiture, or fines have been paid, the employer may 263  
record with the county recorder of the county in which such 264  
notice of lien has been filed and recorded, notice of such 265  
payment, and the notice of payment shall be recorded in the 266  
county recorder's official records and indexed in the direct and 267  
reverse indexes. For recording the notice of payment, the county 268  
recorder shall charge and receive from the employer a base fee 269  
of two dollars for services and a housing trust fund fee of two 270  
dollars pursuant to section 317.36 of the Revised Code. 271

(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  
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 291  
assets, pursuant to an order of any court under the law of this 292  
state, including any receivership, assignment for benefit of 293  
creditors, adjudicated insolvency, or similar proceedings, 294  
contributions, interest, forfeiture, or fine then or thereafter 295  
due have the same priority as provided by law for the payment of 296  
taxes due the state and shall be paid out of the trust fund in 297  
the same manner as provided for other claims for unpaid taxes 298  
due the state. 299

(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. 305

**Sec. 5301.071.** No instrument conveying real property, or 306  
any interest in real property, and of record in the office of 307  
the county recorder of the county within this state in which 308  
that real property is situated shall be considered defective nor 309

shall the validity of that conveyance be affected because of any 310  
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 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 ~~may~~ shall be 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 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. 396

(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

(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

(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

<u>estate.</u>	424
<u>(c) The service agreement purports to create a lien,</u>	425
<u>encumbrance, or other security interest in the residential real</u>	426
<u>estate.</u>	427
<u>(B) Subject to division (C) of this section, an unfair</u>	428
<u>service agreement described under division (A) of this section</u>	429
<u>that is entered into, amended, or renewed on or after the</u>	430
<u>effective date of this section is void and unenforceable.</u>	431
<u>(C) Sections 5301.75 to 5301.78 of the Revised Code do not</u>	432
<u>apply to any of the following:</u>	433
<u>(1) A home warranty or similar product that covers the</u>	434
<u>cost of maintenance of a major home system for a fixed period;</u>	435
<u>(2) An insurance contract;</u>	436
<u>(3) An option to purchase or right of refusal;</u>	437
<u>(4) A declaration created in the formation of a planned</u>	438
<u>community, as defined in section 5312.01 of the Revised Code, or</u>	439
<u>a condominium development, as defined in section 5311.01 of the</u>	440
<u>Revised Code, or any amendment to such a declaration;</u>	441
<u>(5) A maintenance or repair agreement entered by an owners</u>	442
<u>association, as defined by section 5312.01 of the Revised Code,</u>	443
<u>or a unit owners association, as defined by section 5311.01 of</u>	444
<u>the Revised Code;</u>	445
<u>(6) A mortgage loan or a commitment to make or receive a</u>	446
<u>mortgage loan;</u>	447
<u>(7) A security agreement made pursuant to Chapter 1309. or</u>	448
<u>1310. of the Revised Code relating to the sale or rental of</u>	449
<u>personal property or fixtures;</u>	450

(8) Water, sewer, electrical, telephone, cable, or other 451  
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  
Code concerning mechanics' liens. 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

<u>which the agreement, notice, or memorandum is recorded.</u>	480
<u>(2) If the court determines that the recorded instrument</u>	481
<u>is an unfair service agreement or a notice or memorandum of an</u>	482
<u>unfair service agreement, the court shall do both of the</u>	483
<u>following:</u>	484
<u>(a) Issue a judgment declaring the service agreement,</u>	485
<u>notice, or memorandum to be unenforceable;</u>	486
<u>(b) Award to any party with an interest in the residential</u>	487
<u>real estate that is the subject of that agreement all of the</u>	488
<u>following:</u>	489
<u>(i) Actual economic damages;</u>	490
<u>(ii) Court costs and fees;</u>	491
<u>(iii) Reasonable attorney's fees.</u>	492
<u>(B) When an unfair service agreement or notice or</u>	493
<u>memorandum of an unfair service agreement is declared</u>	494
<u>unenforceable by a judgment under division (A) (2) (a) of this</u>	495
<u>section, any party with an interest in the residential real</u>	496
<u>estate may obtain a certified copy of the judgment declaring the</u>	497
<u>service agreement, notice, or memorandum to be unenforceable and</u>	498
<u>present the certified copy of the judgment to the county</u>	499
<u>recorder's office for recording within the chain of title to the</u>	500
<u>property.</u>	501
<b>Sec. 5301.99.</b> (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

**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 538  
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  
newspaper. The cost of the second publication of the list shall 545  
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 548  
notice of the forthcoming publication of such delinquent 549  
personal and classified property tax list to be inserted once a 550  
week for two consecutive weeks in a newspaper of general 551  
circulation in the county. Copy for such display notice shall be 552  
furnished by the auditor to the newspaper selected to publish 553  
such delinquent tax lists simultaneously with the delivery of 554  
the duplicate to the treasurer. Publication of the delinquent 555  
lists may be made by a newspaper in installments, provided that 556  
complete publication thereof is made twice during said sixty-day 557  
period. 558

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

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 585  
this section all such taxes omitted in a previous year when 586  
assessed by the auditor or finally assessed by the tax 587  
commissioner pursuant to law, and by proper certificates cause 588  
the same to be added to the treasurer's delinquent tax duplicate 589  
provided for in this section, and, in proper cases, file notice 590  
of the lien with the recorder, as provided in this section. 591

If the authority making any assessment believes that the 592  
collection of such taxes will be jeopardized by delay, such 593  
assessing authority shall so certify on the assessment 594  
certificate thereof, and the auditor shall include a certificate 595  
of such jeopardy in the certificate given by the auditor to the 596  
treasurer. In such event, the treasurer shall proceed 597  
immediately to collect such taxes, and to enforce the collection 598  
thereof by any means provided by law, and the treasurer may not 599

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

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 646  
pursuant to section 5739.02, 5739.021, 5739.023, or 5739.026 of 647  
the Revised Code has not been collected or paid, shall not 648  
discharge the purchaser's or consumer's liability to reimburse 649  
the vendor for the tax applicable to such transaction. 650

An assessment issued against either, pursuant to this 651  
section, shall not be considered an election of remedies, nor a 652  
bar to an assessment against the other for the tax applicable to 653  
the same transaction, provided that no assessment shall be 654  
issued against any person for the tax due on a particular 655  
transaction if the tax on that transaction actually has been 656  
paid by another. 657

The commissioner may make an assessment against any vendor 658  
who fails to file a return or remit the proper amount of tax 659  
required by this chapter, or against any consumer who fails to 660

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 672  
information in the commissioner's possession, against any person 673  
who fails to file a return or remit the proper amount of tax 674  
required by section 5739.102 of the Revised Code. 675

The commissioner may issue an assessment on any 676  
transaction for which any tax imposed under this chapter or 677  
Chapter 5741. of the Revised Code was due and unpaid on the date 678  
the vendor or consumer was informed by an agent of the tax 679  
commissioner of an investigation or audit. If the vendor or 680  
consumer remits any payment of the tax for the period covered by 681  
the assessment after the vendor or consumer was informed of the 682  
investigation or audit, the payment shall be credited against 683  
the amount of the assessment. 684

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

(B) Unless the party assessed files with the commissioner 690

within sixty days after service of the notice of assessment a 691  
written petition for reassessment, signed by the party assessed 692  
or that party's authorized agent having knowledge of the facts, 693  
the assessment becomes final and the amount of the assessment is 694  
due 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 702  
the assessment remains unpaid, including accrued interest, a 703  
certified copy of the commissioner's entry making the assessment 704  
final may be filed in the office of the clerk of the court of 705  
common pleas in the county in which the place of business of the 706  
party assessed is located or the county in which the party 707  
assessed resides. Such filing shall include the party's name and 708  
last known address. If the party assessed maintains no place of 709  
business in this state and is not a resident of this state, the 710  
certified copy of the entry may be filed in the office of the 711  
clerk of the court of common pleas of Franklin county. 712

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 750  
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

(B) Unless the party assessed files with the tax 804  
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  
entity's place of business is located or the county in which the 823  
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  
Franklin county. 828

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 839  
days after the assessment was issued, the portion of the 840  
assessment consisting of tax due shall bear interest at the rate 841  
per annum prescribed by section 5703.47 of the Revised Code from 842  
the day the tax commissioner issues the assessment until it is 843

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 872

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 901

commissioner may make an assessment against the severer or owner 902  
based upon any information in the commissioner's possession. 903

No assessment shall be made or issued against any severer 904  
for any tax imposed by section 5749.02 of the Revised Code or 905  
against any severer or owner for any amount due under section 906  
1509.50 of the Revised Code more than four years after the 907  
return was due or was filed, whichever is later. This section 908  
does not bar an assessment against a severer or owner who fails 909  
to file a return as required by this chapter, or who files a 910  
fraudulent return. 911

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

(B) Unless the party assessed files with the commissioner 917  
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 929  
the assessment remains unpaid, including accrued interest, a 930  
certified copy of the commissioner's entry making the assessment 931

final may be filed in the office of the clerk of the court of 932  
common pleas in the county in which the party assessed resides 933  
or in which the party's business is conducted. Such filing shall 934  
include the debtor's name and last known address. If the party 935  
assessed maintains no place of business in this state and is not 936  
a resident of this state, the certified copy of the entry may be 937  
filed in the office of the clerk of the court of common pleas of 938  
Franklin county. 939

Immediately upon the filing of such entry, the clerk shall 940  
enter a judgment for the state against the party assessed in the 941  
amount shown on the entry. The judgment may be filed by the 942  
clerk in a loose-leaf book entitled "special judgments for state 943  
severance tax," and shall have the same effect as other 944  
judgments. Execution shall issue upon the judgment upon the 945  
request of the commissioner, and all laws applicable to sales on 946  
execution shall apply to sales made under the judgment. 947

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 951  
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  
If the unpaid portion of the assessment is certified to the 956  
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

(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

**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