

As Introduced

**136th General Assembly
Regular Session
2025-2026**

S. B. No. 213

Senator Patton

To amend sections 131.02, 715.013, 4303.26,	1
4501.06, 4511.092, 4511.096, 4511.0911,	2
5703.052, 5703.053, 5703.19, 5703.263, 5703.50,	3
5703.70, and 5703.77 and to enact sections	4
4787.01, 4787.02, 4787.03, 4787.04, 4787.05,	5
4787.06, 4787.99, 5755.01, 5755.02, 5755.03,	6
5755.04, 5755.05, 5755.06, 5755.07, 5755.071,	7
5755.08, 5755.09, 5755.10, 5755.11, 5755.12,	8
5755.13, 5755.14, and 5755.99 of the Revised	9
Code to license companies that sell, provide,	10
install, or otherwise manage traffic law photo-	11
monitoring devices in Ohio and to levy a tax on	12
such companies' gross receipts from municipal	13
contracts.	14

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

Section 1. That sections 131.02, 715.013, 4303.26,	15
4501.06, 4511.092, 4511.096, 4511.0911, 5703.052, 5703.053,	16
5703.19, 5703.263, 5703.50, 5703.70, and 5703.77 be amended and	17
sections 4787.01, 4787.02, 4787.03, 4787.04, 4787.05, 4787.06,	18
4787.99, 5755.01, 5755.02, 5755.03, 5755.04, 5755.05, 5755.06,	19
5755.07, 5755.071, 5755.08, 5755.09, 5755.10, 5755.11, 5755.12,	20
5755.13, 5755.14, and 5755.99 of the Revised Code be enacted to	21

read as follows: 22

Sec. 131.02. (A) Except as otherwise provided in section 23
4123.37, section 5703.061, and division (K) of section 4123.511 24
of the Revised Code, whenever any amount is payable to the 25
state, the officer, employee, or agent responsible for 26
administering the law under which the amount is payable shall 27
immediately proceed to collect the amount or cause the amount to 28
be collected and shall pay the amount into the state treasury or 29
into the appropriate custodial fund in the manner set forth 30
pursuant to section 113.08 of the Revised Code. Except as 31
otherwise provided in this division, if the amount is not paid 32
within forty-five days after payment is due, the officer, 33
employee, or agent shall certify the amount due to the attorney 34
general, in the form and manner prescribed by the attorney 35
general. In the case of an amount payable by a student enrolled 36
in a state institution of higher education, the amount shall be 37
certified within the later of forty-five days after the amount 38
is due or the tenth day after the beginning of the next academic 39
semester, quarter, or other session following the session for 40
which the payment is payable. The attorney general may assess 41
the collection cost to the amount certified in such manner and 42
amount as prescribed by the attorney general. If an amount 43
payable to a political subdivision is past due, the political 44
subdivision may, with the approval of the attorney general, 45
certify the amount to the attorney general pursuant to this 46
section. 47

For the purposes of this section, the attorney general and 48
the officer, employee, or agent responsible for administering 49
the law under which the amount is payable shall agree on the 50
time a payment is due, and that agreed upon time shall be one of 51
the following times: 52

(1) If a law, including an administrative rule, of this state prescribes the time a payment is required to be made or reported, when the payment is required by that law to be paid or reported.

(2) If the payment is for services rendered, when the rendering of the services is completed.

(3) If the payment is reimbursement for a loss, when the loss is incurred.

(4) In the case of a fine or penalty for which a law or administrative rule does not prescribe a time for payment, when the fine or penalty is first assessed.

(5) If the payment arises from a legal finding, judgment, or adjudication order, when the finding, judgment, or order is rendered or issued.

(6) If the payment arises from an overpayment of money by the state to another person, when the overpayment is discovered.

(7) The date on which the amount for which an individual is personally liable under section 5735.35, section 5739.33, or division (G) of section 5747.07 of the Revised Code is determined.

(8) Upon proof of claim being filed in a bankruptcy case.

(9) Any other appropriate time determined by the attorney general and the officer, employee, or agent responsible for administering the law under which the amount is payable on the basis of statutory requirements or ordinary business processes of the agency, institution, or political subdivision to which the payment is owed.

(B) (1) The attorney general shall give immediate notice by

mail or otherwise to the party indebted of the nature and amount 81
of the indebtedness. 82

(2) If the amount payable to this state arises from a tax 83
levied under Chapter 5733., 5739., 5741., 5747., ~~or 5751.~~, or 84
5755. of the Revised Code, the notice also shall specify all of 85
the following: 86

(a) The assessment or case number; 87

(b) The tax pursuant to which the assessment is made; 88

(c) The reason for the liability, including, if 89
applicable, that a penalty or interest is due; 90

(d) An explanation of how and when interest will be added 91
to the amount assessed; 92

(e) That the attorney general and tax commissioner, acting 93
together, have the authority, but are not required, to 94
compromise the claim and accept payment over a reasonable time, 95
if such actions are in the best interest of the state. 96

(C) The attorney general shall collect the claim or secure 97
a judgment and issue an execution for its collection. 98

(D) Each claim shall bear interest, from the day on which 99
the claim became due, at the rate per annum required by section 100
5703.47 of the Revised Code. 101

(E) The attorney general and the chief officer of the 102
agency reporting a claim, acting together, may do any of the 103
following if such action is in the best interests of the state: 104

(1) Compromise the claim; 105

(2) Extend for a reasonable period the time for payment of 106
the claim by agreeing to accept monthly or other periodic 107

payments. The agreement may require security for payment of the 108
claim. 109

(3) Add fees to recover the cost of processing checks or 110
other draft instruments returned for insufficient funds and the 111
cost of providing electronic payment options. 112

(F) (1) Except as provided in division (F) (2) of this 113
section, if the attorney general finds, after investigation, 114
that any claim due and owing to the state is uncollectible, the 115
attorney general, with the consent of the chief officer of the 116
agency reporting the claim, may do the following: 117

(a) Sell, convey, or otherwise transfer the claim to one 118
or more private entities for collection; 119

(b) Cancel the claim or cause it to be canceled. 120

(2) The attorney general shall cancel or cause to be 121
canceled an unsatisfied claim on the date that is forty years 122
after the date the claim is certified, unless the attorney 123
general has adopted a rule under division (F) (5) of this section 124
shortening this time frame with respect to a subset of claims. 125

(3) No initial action shall be commenced to collect any 126
tax payable to the state that is administered by the tax 127
commissioner, whether or not such tax is subject to division (B) 128
of this section, or any penalty, interest, or additional charge 129
on such tax, after the expiration of the period ending on the 130
later of the dates specified in divisions (F) (3) (a) and (b) of 131
this section, provided that such period shall be extended by the 132
period of any stay to such collection or by any other period to 133
which the parties mutually agree. If the initial action in aid 134
of execution is commenced before the later of the dates 135
specified in divisions (F) (3) (a) and (b) of this section, any 136

and all subsequent actions may be pursued in aid of execution of 137
judgment for as long as the debt exists. 138

(a) Seven years after the assessment of the tax, penalty, 139
interest, or additional charge is issued. 140

(b) Four years after the assessment of the tax, penalty, 141
interest, or additional charge becomes final. For the purposes 142
of division (F) (3) (b) of this section, the assessment becomes 143
final at the latest of the following: upon expiration of the 144
period to petition for reassessment, or if applicable, to appeal 145
a final determination of the commissioner or decision of the 146
board of tax appeals or a court, or, if applicable, upon 147
decision of the United States supreme court. 148

For the purposes of division (F) (3) of this section, an 149
initial action to collect a tax debt is commenced at the time 150
when a certified copy of the tax commissioner's entry making an 151
assessment final has been filed in the office of the clerk of 152
court of common pleas in the county in which the taxpayer 153
resides or has its principal place of business in this state, or 154
in the office of the clerk of court of common pleas of Franklin 155
county, as provided in section 5739.13, 5741.14, 5747.13, or 156
5751.09 of the Revised Code or in any other applicable law 157
requiring such a filing. If an assessment has not been issued 158
and there is no time limitation on the issuance of an assessment 159
under applicable law, an action to collect a tax debt commences 160
when the action is filed in the courts of this state to collect 161
the liability. 162

(4) If information contained in a claim that is sold, 163
conveyed, or transferred to a private entity pursuant to this 164
section is confidential pursuant to federal law or a section of 165
the Revised Code that implements a federal law governing 166

confidentiality, such information remains subject to that law 167
during and following the sale, conveyance, or transfer. 168

(5) The attorney general may adopt rules to aid in the 169
implementation of this section. 170

Sec. 715.013. (A) Except as otherwise expressly authorized 171
by the Revised Code, no municipal corporation shall levy a tax 172
that is the same as or similar to a tax levied under Chapter 173
322., 3734., 3769., 4123., 4141., 4301., 4303., 4305., 4307., 174
4309., 5707., 5725., 5726., 5727., 5728., 5729., 5731., 5735., 175
5736., 5737., 5739., 5741., 5743., 5747., 5749., ~~or~~ 5751., or 176
5755. of the Revised Code. 177

(B) No municipal corporation may impose any tax, fee, 178
assessment, or other charge on auxiliary containers, on the 179
sale, use, or consumption of such containers, or on the basis of 180
receipts received from the sale of such containers. As used in 181
this division, "auxiliary container" has the same meaning as in 182
section 3767.32 of the Revised Code. 183

(C) This section does not prohibit a municipal corporation 184
from levying an income tax or withholding tax in accordance with 185
Chapter 718. of the Revised Code, or a tax on any of the 186
following: 187

(1) Amounts received for admission to any place; 188

(2) The income of an electric company or combined company, 189
as defined in section 5727.01 of the Revised Code; 190

(3) On and after January 1, 2004, the income of a 191
telephone company, as defined in section 5727.01 of the Revised 192
Code. 193

Sec. 4303.26. (A) Applications for regular permits 194

authorized by sections 4303.02 to 4303.23 of the Revised Code 195
may be filed with the division of liquor control. No permit 196
shall be issued by the division until fifteen days after the 197
application for it is filed. An applicant for the issuance of a 198
new permit shall pay a processing fee of one hundred dollars 199
when filing application for the permit, if the permit is then 200
available, or shall pay the processing fee when a permit becomes 201
available, if it is not available when the applicant initially 202
files the application. When an application for a new class C or 203
D permit is filed, when class C or D permits become available, 204
or when an application for transfer of ownership of a class C or 205
D permit or transfer of a location of a class C or D permit is 206
filed, no permit shall be issued, nor shall the location or the 207
ownership of a permit be transferred, by the division until the 208
division notifies the legislative authority of the municipal 209
corporation if the business or event is or is to be located 210
within the corporate limits of a municipal corporation, or the 211
clerk of the board of county commissioners and the fiscal 212
officer of the board of township trustees in the county in which 213
the business or event is or is to be conducted if the business 214
is or is to be located outside the corporate limits of a 215
municipal corporation, and an opportunity is provided officials 216
or employees of the municipal corporation or county and 217
township, who shall be designated by the legislative authority 218
or the board of county commissioners or board of township 219
trustees, for a complete hearing upon the advisability of the 220
issuance, transfer of ownership, or transfer of location of the 221
permit. In this hearing, no objection to the issuance, transfer 222
of ownership, or transfer of location of the permit shall be 223
based upon noncompliance of the proposed permit premises with 224
local zoning regulations which prohibit the sale of beer or 225
intoxicating liquor, in an area zoned for commercial or 226

industrial uses, for a permit premises that would otherwise 227
qualify for a proper permit issued by the division. 228

When the division sends notice to the legislative or 229
executive authority of the political subdivision, as required by 230
this section, the division shall also so notify, by certified 231
mail, return receipt requested, or by personal service, the 232
chief peace officer of the political subdivision. Upon the 233
request of the chief peace officer, the division shall send the 234
chief peace officer a copy of the application for the issuance 235
or the transfer of ownership or location of the permit and all 236
other documents or materials filed by the applicant or 237
applicants in relation to the application. The chief peace 238
officer may appear and testify, either in person or through a 239
representative, at any hearing held on the advisability of the 240
issuance, transfer of ownership, or transfer of location of the 241
permit. The hearing shall be held in the central office of the 242
division, except that upon written request of the legislative 243
authority of the municipal corporation or the board of county 244
commissioners or board of township trustees, the hearing shall 245
be held in the county seat of the county where the applicant's 246
business is or is to be conducted. 247

If the business or event specified in an application for 248
the issuance, transfer of ownership, or transfer of location of 249
any regular permit authorized by sections 4303.02 to 4303.23 of 250
the Revised Code, except for an F-2 permit, is, or is to be 251
operated, within five hundred feet from the boundaries of a 252
parcel of real estate having situated on it a school, church, 253
library, public playground, or township park, no permit shall be 254
issued, nor shall the location or the ownership of a permit be 255
transferred, by the division until written notice of the filing 256
of the application with the division is served, by certified 257

mail, return receipt requested, or by personal service, upon the 258
authorities in control of the school, church, library, public 259
playground, or township park and an opportunity is provided them 260
for a complete hearing upon the advisability of the issuance, 261
transfer of ownership, or transfer of location of the permit. In 262
this hearing, no objection to the issuance, transfer of 263
ownership, or transfer of location of the permit shall be based 264
upon the noncompliance of the proposed permit premises with 265
local zoning regulations which prohibit the sale of beer or 266
intoxicating liquor, in an area zoned for commercial or 267
industrial uses, for a permit premises that would otherwise 268
qualify for a proper permit issued by the division. Upon the 269
written request of any of these authorities, the hearing shall 270
be held in the county seat of the county where the applicant's 271
business is or is to be conducted. 272

A request for any hearing authorized by this section shall 273
be made no later than thirty days from the time of notification 274
by the division. This thirty-day period begins on the date the 275
division mails notice to the legislative authority or the date 276
on which the division mails notice to or, by personal service, 277
serves notice upon, the institution. The division shall conduct 278
a hearing if the request for the hearing is postmarked by the 279
deadline date. The division may allow, upon cause shown by the 280
requesting legislative authority or board, an extension of 281
thirty additional days for the legislative authority of the 282
municipal corporation, board of township trustees of the 283
township, or board of county commissioners of the county in 284
which a permit premises is or is to be located to object to the 285
issuance, transfer of ownership, or transfer of location of a 286
permit. The request for the extension shall be made by the 287
legislative authority or board to the division no later than 288

thirty days after the time of notification by the division. 289

(B) When an application for transfer of ownership of a 290
permit is filed with the division, the division shall give 291
notice of the application to the tax commissioner. Within twenty 292
days after receiving this notification, the commissioner shall 293
notify the division of liquor control and the proposed 294
transferee of the permit if the permit holder owes to this state 295
any delinquent horse-racing taxes, alcoholic beverage taxes, 296
motor fuel taxes, petroleum activity taxes, sales or use taxes, 297
cigarette taxes, other tobacco product taxes, income taxes 298
withheld from employee compensation, commercial activity taxes, 299
gross casino revenue taxes, traffic camera receipts taxes, or 300
gross receipts taxes levied pursuant to section 5739.101 of the 301
Revised Code, or has failed to file any corresponding returns or 302
submit any information required by the commissioner, as required 303
for such taxes, to the extent that any delinquent payment or 304
return, or any failure to submit information, is known to the 305
department of taxation at the time of the application. The 306
division shall not transfer ownership of the permit until 307
payments known to be delinquent are resolved, returns known to 308
be delinquent are filed, and any information required by the 309
commissioner has been provided. As used in this division, 310
"resolved" means that the delinquent payment has been paid in 311
full or an amount sufficient to satisfy the delinquent payment 312
is in escrow for the benefit of the state. The commissioner 313
shall notify the division of the resolution. After the division 314
has received the notification from the commissioner, the 315
division may proceed to transfer ownership of the permit. 316
Nothing in this division shall be construed to affect or limit 317
the responsibilities or liabilities of the transferor or the 318
transferee imposed by Chapter 3769., 4301., 4303., 4305., 5735., 319

5736., 5739., 5741., 5743., 5747., 5751., ~~or~~ 5753., or 5755. of 320
the Revised Code. 321

(C) No F or F-2 permit shall be issued for an event until 322
the applicant has, by means of a form that the division shall 323
provide to the applicant, notified the chief peace officer of 324
the political subdivision in which the event will be conducted 325
of the date, time, place, and duration of the event. 326

(D) The division of liquor control shall notify an 327
applicant for a permit authorized by sections 4303.02 to 4303.23 328
of the Revised Code of an action pending or judgment entered 329
against a liquor permit premises, of which the division has 330
knowledge, pursuant to section 3767.03 or 3767.05 of the Revised 331
Code if the applicant is applying for a permit at the location 332
of the premises that is the subject of the action under section 333
3767.03 or judgment under section 3767.05 of the Revised Code. 334

Sec. 4501.06. The taxes, fees, and fines levied, charged, 335
or referred to in Chapters 4501., 4503., 4504., 4505., 4506., 336
4507., 4509., 4510., 4511., 4517., 4519., and 4521., division 337
(A) of section 4508.06, and sections 2935.27, 3123.59, 4508.05, 338
4513.53, 4738.06, 4738.13, 4787.05, and 5502.12 of the Revised 339
Code, unless otherwise designated by law, shall be deposited in 340
the state treasury to the credit of the public safety - highway 341
purposes fund, which is hereby created. Money credited to the 342
fund shall be used for the purpose of enforcing and paying the 343
expenses of administering the laws relative to the registration 344
and operation of motor vehicles on the public roads or highways 345
and to the powers and duties of the registrar of motor vehicles. 346
Amounts credited to the fund may also be used to pay the 347
expenses of administering and enforcing the laws under which 348
such fees were collected. All investment earnings of the public 349

safety - highway purposes fund shall be credited to the fund. 350

Sec. 4511.092. As used in sections 4511.092 to 4511.0914 351
of the Revised Code: 352

(A) "Designated party" means the person whom the 353
registered owner of a motor vehicle, upon receipt of a ticket 354
based upon images recorded by a traffic law photo-monitoring 355
device that indicate a traffic law violation, identifies as the 356
person who was operating the vehicle of the registered owner at 357
the time of the violation. 358

(B) "Law enforcement officer" means a police officer who 359
is employed on a permanent, full-time basis by the law 360
enforcement agency of a local authority that assigns such person 361
to the location of a traffic law photo-monitoring device. 362

(C) "Local authority" means a municipal corporation. 363

(D) "Motor vehicle leasing dealer" has the same meaning as 364
in section 4517.01 of the Revised Code. 365

(E) "Motor vehicle renting dealer" has the same meaning as 366
in section 4549.65 of the Revised Code. 367

(F) "Recorded images" means any of the following images 368
recorded by a traffic law photo-monitoring device that show, on 369
at least one image or on a portion of the videotape, the rear of 370
a motor vehicle and the letters and numerals on the rear license 371
plate of the vehicle: 372

(1) Two or more photographs, microphotographs, electronic 373
images, or digital images; 374

(2) Videotape. 375

(G) "Registered owner" means all of the following: 376

(1) Any person or entity identified by the bureau of motor vehicles or any other state motor vehicle registration bureau, department, or office as the owner of a motor vehicle;

(2) The lessee of a motor vehicle under a lease of six months or longer;

(3) The renter of a motor vehicle pursuant to a written rental agreement with a motor vehicle renting dealer.

(H) "System location" means the approach to an intersection or area of roadway toward which a traffic law photo-monitoring device is directed and is in operation.

(I) "Ticket" means any traffic ticket, citation, summons, or other ticket issued in response to an alleged traffic law violation detected by a traffic law photo-monitoring device, that represents a civil violation.

(J) "Traffic law photo-monitoring device" means an electronic system consisting of a photographic, video, or electronic camera and a means of sensing the presence of a motor vehicle that automatically produces recorded images.

(K) "Traffic law violation" means either of the following:

(1) A violation of section 4511.12 of the Revised Code based on the failure to comply with section 4511.13 of the Revised Code or a substantially equivalent municipal ordinance that occurs at an intersection due to failure to obey a highway traffic signal;

(2) A violation of section 4511.21 or 4511.211 of the Revised Code or a substantially equivalent municipal ordinance due to failure to observe the applicable speed limit.

(L) "Traffic camera dealer" means a person licensed to

sell, rent, provide, install, repair, or otherwise manage 405
traffic law photo-monitoring devices under Chapter 4787. of the 406
Revised Code. 407

Sec. 4511.096. (A) A law enforcement officer employed by a 408
local authority utilizing a traffic law photo-monitoring device 409
shall examine evidence of alleged traffic law violations 410
recorded by the device to determine whether such a violation has 411
occurred. If the image recorded by the traffic law photo- 412
monitoring device shows such a violation, contains the date and 413
time of the violation, and shows the letter and numerals on the 414
license plate of the vehicle involved as well as the state that 415
issued the license plate, the officer may use any lawful means 416
to identify the registered owner. 417

(B) The fact that a person or entity is the registered 418
owner of a motor vehicle is prima facie evidence that that 419
person or entity is the person who was operating the vehicle at 420
the time of the traffic law violation. 421

(C) Within thirty days of the traffic law violation and 422
not more than seventy-two hours after receipt of the evidence of 423
the alleged traffic law violations from a licensed traffic 424
camera dealer, the local authority or its designee may issue and 425
send by regular mail a ticket charging the registered owner with 426
the violation. The ticket shall comply with section 4511.097 of 427
the Revised Code. If the local authority mails a ticket charging 428
the registered owner with the violation, the local authority 429
shall file a certified copy of the ticket with the municipal 430
court or county court with jurisdiction over the civil action. 431

(D) A certified copy of the ticket alleging a traffic law 432
violation, sworn to or affirmed by a law enforcement officer 433
employed by the local authority, including by electronic means, 434

and the recorded images produced by the traffic law photo- 435
monitoring device, is prima facie evidence of the facts 436
contained therein and is admissible in a civil action or 437
proceeding concerning the ticket issued under this section. 438

Sec. 4511.0911. (A) Upon request, each ~~manufacturer of a~~ 439
~~traffic law photo-monitoring device~~ traffic camera dealer shall 440
provide to a local authority utilizing its devices the 441
maintenance record of any such device used in that local 442
authority. 443

(B) (1) ~~Commencing January 2015, not~~ Not later than the 444
last day of January of each year, the ~~manufacturer of a traffic~~ 445
~~law photo-monitoring device~~ traffic camera dealer shall provide 446
to the applicable local authority a certificate of proper 447
operation that attests to the accuracy of the device in 448
recording a traffic law violation. 449

(2) In addition to the requirement prescribed in division 450
(B) (1) of this section, for every such device that is considered 451
mobile, meaning it is attached to a trailer, vehicle, or other 452
wheeled apparatus so that it is easily moved to different system 453
locations, both of the following apply: 454

(a) Each local authority shall test the accuracy of each 455
such device with an independent, certified speed measuring 456
device or some other commonly accepted method prior to its use 457
at each system location. 458

(b) Each local authority shall clearly and conspicuously 459
mark on the outside of the trailer, vehicle, or wheeled 460
apparatus that contains the traffic law photo-monitoring device 461
that the device is contained therein and that the trailer, 462
vehicle, or wheeled apparatus is the property of the local 463

authority. 464

(C) In the case of a traffic law photo-monitoring device 465
that is used at an intersection to detect violations of section 466
4511.12 of the Revised Code based on the failure to comply with 467
section 4511.13 of the Revised Code or a substantially 468
equivalent municipal ordinance, the local authority shall not 469
issue a ticket for a violation based upon evidence recorded by a 470
traffic law photo-monitoring device when a vehicle makes a legal 471
right or left turn-on-red-signal if all of the following apply: 472

(1) The vehicle can make the turn safely. 473

(2) The vehicle comes to a complete stop at any point 474
prior to completing the turn. 475

(3) No pedestrians are in the crosswalk, or are about to 476
enter the crosswalk, of any approach to the intersection the 477
vehicle occupies while commencing or making the turn. 478

Sec. 4787.01. As used in this chapter: 479

"Business" includes any activities engaged in by any 480
person for the object of gain, benefit, or advantage either 481
direct or indirect. 482

"Person" includes an individual, corporation, business 483
trust, partnership, and association. "Person" does not include a 484
political subdivision. 485

"Registered owner," "ticket," "traffic law photo- 486
monitoring device," and "traffic law violation" have the same 487
meanings as in section 4511.092 of the Revised Code. 488

Sec. 4787.02. (A) Except as provided in division (B) of 489
this section, no person shall engage in the business of selling, 490
renting, providing, installing, repairing, or otherwise managing 491

traffic law photo-monitoring devices without first obtaining a 492
traffic camera dealer's license pursuant to this chapter. 493

(B) When a partnership is dissolved by death, the 494
surviving partners may operate under the license for a period of 495
sixty days, and the heirs or representatives of deceased persons 496
and receivers or trustees in bankruptcy appointed by any 497
competent authority may operate under the license of the person 498
succeeded in possession by that heir, representative, receiver, 499
or trustee in bankruptcy. 500

Sec. 4787.03. (A) A person desiring to sell, rent, 501
provide, install, repair, or otherwise manage traffic law photo- 502
monitoring devices shall apply for a traffic camera dealer's 503
license with the division of industrial compliance within the 504
department of commerce on a form provided by the division. 505

(B) An application made under this section shall contain 506
all of the following: 507

(1) (a) If an applicant is an individual or sole 508
proprietor, the name, residence address, and business address of 509
the applicant; 510

(b) If an applicant is a partnership, the name, residence 511
address, and business address of each partner; 512

(c) If an applicant is a domestic corporation, the name 513
and business address of the corporation and the name and 514
residence address of the principal officer of the corporation; 515

(d) If the applicant is a corporation other than a 516
domestic corporation, the name and address of an agent located 517
in this state who is authorized to accept service of process and 518
official notices. 519

(2) The name of any political subdivision with which the 520
applicant intends to conduct business; 521

(3) A statement of the previous history, record, and 522
association of the applicant and of each owner, partner, 523
officer, and director, that shall be sufficient to establish the 524
applicant's business reputation; 525

(4) A statement showing whether the applicant has 526
previously applied for a traffic camera dealer's license, the 527
result of the application, and whether the applicant has ever 528
been the holder of a license that was revoked or suspended; 529

(5) A statement specifying the type of traffic law photo- 530
monitoring devices sold, rented, provided, installed, repaired, 531
or otherwise managed by the applicant and certifying the 532
schedule of maintenance and calibration conducted on such 533
devices; 534

(6) Evidence that the applicant is bonded or insured to an 535
amount of not less than one million dollars; 536

(7) Any other information required by the division. 537

(C) The division shall not issue a traffic camera dealer's 538
license to any applicant to which any of the following apply: 539

(1) The applicant has been convicted of or pleaded guilty 540
or no contest to a disqualifying offense specified on the list 541
the division adopts pursuant to division (B) of section 9.79 of 542
the Revised Code, and the division determines that the license 543
should be denied using the process described in that section. 544

(2) The applicant has violated any provision of this 545
chapter. 546

(3) The applicant has violated any rule adopted pursuant 547

<u>to this chapter.</u>	548
<u>(4) The applicant has demonstrated incompetence or</u>	549
<u>untrustworthiness.</u>	550
<u>(5) The applicant has engaged in fraud, misrepresentation,</u>	551
<u>or deception in the conduct of business.</u>	552
<u>(6) The applicant has obtained or attempted to obtain a</u>	553
<u>license or renewal of such license pursuant to this chapter by</u>	554
<u>means of fraud, deception, or misrepresentation.</u>	555
<u>(7) The applicant has obtained or attempted to obtain an</u>	556
<u>order, ruling, or authorization from the division by means of</u>	557
<u>fraud or misrepresentation.</u>	558
<u>(D) Upon approval of an application made under this</u>	559
<u>section, the division shall issue a license to the applicant.</u>	560
<u>(E) Any license issued under this section is valid for one</u>	561
<u>year and may be renewed.</u>	562
<u>(F) The division shall share with the tax commissioner any</u>	563
<u>information pertaining to licenses issued pursuant to this</u>	564
<u>section that is necessary for the commissioner to administer the</u>	565
<u>tax levied under section 5755.02 of the Revised Code.</u>	566
<u>Sec. 4787.04.</u> <u>(A) At the time of making the initial or</u>	567
<u>renewal application for a traffic camera dealer license under</u>	568
<u>section 4787.03 of the Revised Code, the applicant shall pay a</u>	569
<u>licensing fee of one hundred thousand dollars per traffic law</u>	570
<u>photo-monitoring device that the applicant sells, rents,</u>	571
<u>provides, installs, repairs, or otherwise manages in the state</u>	572
<u>to the division of industrial compliance within the department</u>	573
<u>of commerce. All proceeds of the fee shall be deposited in the</u>	574
<u>traffic camera dealer license fund, which is hereby created.</u>	575

(B) (1) The division shall first use money in the fund for 576
purposes of administering this chapter. 577

(2) Once each year, the division shall transfer any amount 578
remaining in the traffic camera dealer license fund, that was 579
not necessary for its administrative costs that prior year, to 580
the director of budget and management for deposit into the state 581
post-traumatic stress disorder fund established in section 582
126.65 of the Revised Code. 583

Sec. 4787.05. (A) A traffic camera dealer licensee shall 584
ensure that installation, repair, service, and maintenance of a 585
traffic law photo-monitoring device is performed in accordance 586
with state and local laws and with any generally accepted 587
standards referenced in such laws or related rules. A licensee 588
shall annually provide to the division of industrial compliance 589
within the department of commerce and to the department of 590
public safety a certificate of proper operation that attests to 591
the accuracy of its devices in recording traffic law violations. 592

When any material alteration is made to a traffic law 593
photo-monitoring device, the licensee involved shall ensure that 594
the device adheres to any appropriate standards for the 595
alteration. 596

(B) (1) At least once each month, the department of public 597
safety shall test the calibration of each traffic law photo- 598
monitoring device located in this state. 599

(2) The traffic camera dealer licensee that installs, 600
repairs, services, or maintains that traffic law photo- 601
monitoring device shall pay the department of public safety a 602
five-thousand-dollar fee for each calibration test conducted by 603
the department. 604

(3) The fees collected under division (B) (2) of this 605
section shall be deposited into the following two funds: 606

(a) The public safety - highway purposes fund established 607
in section 4501.06 of the Revised Code in the amounts necessary 608
to pay the costs of calibrating the devices and the costs 609
incurred by the state highway patrol for the expense of state 610
enforcement of traffic laws; 611

(b) The state post-traumatic stress disorder fund 612
established in section 126.65 of the Revised Code in whatever 613
amounts remain after deposits in accordance with division (B) (3) 614
(a) of this section. 615

Sec. 4787.06. A licensed traffic camera dealer shall send 616
a notice by regular mail for each ticket mailed to a registered 617
owner under section 4511.096 of the Revised Code for an alleged 618
traffic law violation captured by that dealer's traffic law 619
photo-monitoring device. The notice shall inform the registered 620
owner of the appeals process available to the owner, based on 621
the elections specified under section 4511.098 of the Revised 622
Code. The notice shall be mailed within forty-eight hours of the 623
local authority mailing the ticket to the registered owner. 624

Sec. 4787.99. Notwithstanding section 2929.31 of the 625
Revised Code, whoever knowingly violates section 4787.02, 626
division (A) or (B) (2) of section 4787.05, or section 4787.06 of 627
the Revised Code is guilty of a misdemeanor of the first degree 628
and shall be fined one thousand dollars. Each day of violation 629
constitutes a separate offense. 630

Sec. 5703.052. (A) There is hereby created in the state 631
treasury the tax refund fund, from which refunds shall be paid 632
for amounts illegally or erroneously assessed or collected, or 633

for any other reason overpaid, with respect to taxes levied by 634
Chapter 4301., 4305., 5726., 5728., 5729., 5731., 5733., 5735., 635
5736., 5739., 5741., 5743., 5747., 5748., 5749., 5751., ~~or~~ 636
5753., or 5755. and sections 3737.71, 3905.35, 3905.36, 4303.33, 637
5707.03, 5725.18, 5727.28, 5727.38, 5727.81, and 5727.811 of the 638
Revised Code. Refunds for fees levied under sections 3734.90 to 639
3734.9014 of the Revised Code, wireless 9-1-1 charges imposed 640
under section 128.40 of the Revised Code, next generation 9-1-1 641
access fees imposed under sections 128.41 and 128.42 of the 642
Revised Code, or any penalties assessed with respect to such 643
fees or charges, that are illegally or erroneously assessed or 644
collected, or for any other reason overpaid, also shall be paid 645
from the fund. Refunds for amounts illegally or erroneously 646
assessed or collected by the tax commissioner, or for any other 647
reason overpaid, that are due under section 1509.50 of the 648
Revised Code shall be paid from the fund. Refunds for amounts 649
illegally or erroneously assessed or collected by the 650
commissioner, or for any other reason overpaid to the 651
commissioner, under sections 718.80 to 718.95 of the Revised 652
Code shall be paid from the fund. However, refunds for amounts 653
illegally or erroneously assessed or collected by the 654
commissioner, or for any other reason overpaid to the 655
commissioner, with respect to taxes levied under section 656
5739.101 of the Revised Code shall not be paid from the tax 657
refund fund, but shall be paid as provided in section 5739.104 658
of the Revised Code. 659

(B) (1) Upon certification by the tax commissioner to the 660
treasurer of state of a tax refund, a wireless 9-1-1 charge 661
refund, a next generation 9-1-1 access fee refund, or another 662
amount refunded, or by the superintendent of insurance of a 663
domestic or foreign insurance tax refund, the treasurer of state 664

shall place the amount certified to the credit of the fund. The 665
certified amount transferred shall be derived from the receipts 666
of the same tax, fee, wireless 9-1-1 charge, next generation 9- 667
1-1 access fee, or other amount from which the refund arose. 668

(2) When a refund is for a tax, fee, wireless 9-1-1 669
charge, next generation 9-1-1 access fee, or other amount that 670
is not levied by the state or that was illegally or erroneously 671
distributed to a taxing jurisdiction, the tax commissioner shall 672
recover the amount of that refund from the next distribution of 673
that tax, fee, wireless 9-1-1 charge, next generation 9-1-1 674
access fee, or other amount that otherwise would be made to the 675
taxing jurisdiction. If the amount to be recovered would exceed 676
twenty-five per cent of the next distribution of that tax, fee, 677
wireless 9-1-1 charge, next generation 9-1-1 access fee, or 678
other amount, the commissioner may spread the recovery over more 679
than one future distribution, taking into account the amount to 680
be recovered and the amount of the anticipated future 681
distributions. In no event may the commissioner spread the 682
recovery over a period to exceed thirty-six months. 683

Sec. 5703.053. As used in this section, "postal service" 684
means the United States postal service. 685

An application to the tax commissioner for a tax refund 686
under section 4307.05, 4307.07, 718.91, 5726.30, 5727.28, 687
5727.91, 5728.061, 5735.122, 5735.13, 5735.14, 5735.141, 688
5735.142, 5736.08, 5739.07, 5741.10, 5743.05, 5743.53, 5745.11, 689
5749.08, ~~or~~ 5751.08, or 5755.07 of the Revised Code or division 690
(B) of section 5703.05 of the Revised Code, or a fee refunded 691
under section 3734.905 of the Revised Code, that is received 692
after the last day for filing under such section shall be 693
considered to have been filed in a timely manner if: 694

(A) The application is delivered by the postal service and 695
the earliest postal service postmark on the cover in which the 696
application is enclosed is not later than the last day for 697
filing the application; 698

(B) The application is delivered by the postal service, 699
the only postmark on the cover in which the application is 700
enclosed was affixed by a private postal meter, the date of that 701
postmark is not later than the last day for filing the 702
application, and the application is received within seven days 703
of such last day; or 704

(C) The application is delivered by the postal service, no 705
postmark date was affixed to the cover in which the application 706
is enclosed or the date of the postmark so affixed is not 707
legible, and the application is received within seven days of 708
the last day for making the application. 709

Sec. 5703.19. (A) To carry out the purposes of the laws 710
that the tax commissioner is required to administer, the 711
commissioner or any person employed by the commissioner for that 712
purpose, upon demand, may inspect books, accounts, records, and 713
memoranda of any person or public utility subject to those laws, 714
and may examine under oath any officer, agent, or employee of 715
that person or public utility. Any person other than the 716
commissioner who makes a demand pursuant to this section shall 717
produce the person's authority to make the inspection. 718

(B) If a person or public utility receives at least ten 719
days' written notice of a demand made under division (A) of this 720
section and refuses to comply with that demand, a penalty of 721
five hundred dollars shall be imposed upon the person or public 722
utility for each day the person or public utility refuses to 723
comply with the demand. Penalties imposed under this division 724

may be assessed and collected in the same manner as assessments 725
made under Chapter 3769., 4305., 5727., 5728., 5733., 5735., 726
5736., 5739., 5743., 5745., 5747., 5749., 5751., ~~or~~ 5753., or 727
5755., or under sections 718.90~~7~~ or 3734.90 to 3734.9014~~7~~ of the 728
Revised Code. 729

Sec. 5703.263. (A) (1) "Tax return preparer" means any 730
person other than an accountant or an attorney that operates a 731
business that prepares, or directly or indirectly employs 732
another person to prepare, for a taxpayer a tax return or 733
application for refund in exchange for compensation or 734
remuneration from the taxpayer or the taxpayer's related member. 735
The preparation of a substantial portion of a tax return or 736
application for refund shall be considered to be the same as the 737
preparation of the return or application for refund. "Tax return 738
preparer" does not include an individual who performs only one 739
or more of the following activities: 740

(a) Furnishes typing, reproducing, or other mechanical 741
assistance; 742

(b) Prepares an application for refund or a return on 743
behalf of an employer by whom the individual is regularly and 744
continuously employed, or on behalf of an officer or employee of 745
that employer; 746

(c) Prepares as a fiduciary an application for refund or a 747
return; 748

(d) Prepares an application for refund or a return for a 749
taxpayer in response to a notice of deficiency issued to the 750
taxpayer or the taxpayer's related member, or in response to a 751
waiver of restriction after the commencement of an audit of the 752
taxpayer or the taxpayer's related member. 753

(2) "Related member" has the same meaning as in section 754
5733.042 of the Revised Code. 755

(3) "Accountant" means any of the following: 756

(a) An individual who holds both a CPA certificate and an 757
Ohio permit or Ohio registration issued by the accountancy board 758
under section 4701.10 of the Revised Code; 759

(b) An individual who holds a foreign certificate; 760

(c) An individual who is employed by a public accounting 761
firm with respect to any return prepared under the supervision 762
of an individual described in division (A) (3) (a) or (b) of this 763
section, regardless of whether the public accounting firm is 764
required to register with the accountancy board under section 765
4701.04 of the Revised Code. 766

(4) "CPA certificate" and "foreign certificate" have the 767
same meanings as in section 4701.01 of the Revised Code. 768

(5) "Attorney" means an individual who has been admitted 769
to the bar by order of the supreme court in compliance with its 770
prescribed and published rules, is permitted to practice as an 771
attorney and counselor at law in this state under Chapter 4705. 772
of the Revised Code, and is not currently suspended or removed 773
from such practice under that chapter. 774

(6) A tax return preparer engages in "prohibited conduct" 775
if the preparer does any of the following: 776

(a) Prepares any return or application for refund that 777
includes an understatement of a taxpayer's tax liability due to 778
an unreasonable position or due to willful or reckless conduct. 779
For the purposes of this division, "unreasonable position" and 780
"willful or reckless conduct" have the meanings as used in 781

section 6694 of the Internal Revenue Code. 782

(b) When required under any provision of Title LVII of the 783
Revised Code, the preparer fails to do any of the following: 784

(i) Provide copies of a return or application for refund; 785

(ii) Provide the preparer's signature or federal preparer 786
tax identification number on a return or application for refund; 787

(iii) Retain copies of the preparer's records; 788

(iv) Provide any information or documents requested by the 789
tax commissioner; 790

(v) Act diligently in determining a taxpayer's eligibility 791
for tax credits, deductions, or exemptions. 792

(c) Negotiates a check or other negotiable instrument 793
issued to a taxpayer by the department of taxation without the 794
permission of the taxpayer; 795

(d) Engages in any conduct subject to criminal penalties 796
under Title LVIII of the Revised Code; 797

(e) Misrepresents the preparer's eligibility to file 798
returns or applications for refund on behalf of taxpayers, or 799
otherwise misrepresents the preparer's experience or education; 800

(f) Guarantees the payment of any tax refund or the 801
allowance of any tax credit, deduction, or exemption; 802

(g) Engages in any other fraudulent or deceptive conduct 803
that substantially interferes with the proper administration of 804
any provision of Title LVIII of the Revised Code. 805

(7) "State" means a state of the United States, the 806
District of Columbia, the commonwealth of Puerto Rico, or any 807
territory or possession of the United States. 808

(B) When a tax return preparer engages in prohibited 809
conduct, the commissioner, may do either or both of the 810
following: 811

(1) If the commissioner has previously warned the tax 812
return preparer in writing of the consequences of continuing to 813
engage in prohibited conduct, impose a penalty not exceeding one 814
hundred dollars per instance of prohibited conduct; 815

(2) Regardless of whether the commissioner has previously 816
warned the tax return preparer, request that the attorney 817
general apply to a court of competent jurisdiction for an 818
injunction to restrain the preparer from further engaging in the 819
prohibited conduct. The court may take either of the following 820
actions: 821

(a) If the court finds that injunctive relief is 822
appropriate to prevent the recurrence of the prohibited conduct, 823
the court shall issue an injunction against the preparer 824
enjoining the preparer from engaging in such conduct. 825

(b) If the court finds that the preparer has continually 826
or repeatedly engaged in prohibited conduct, and that enjoining 827
the preparer solely from engaging in such conduct would not be 828
sufficient to prevent the preparer's interference with the 829
proper administration of any provision of Title LVII of the 830
Revised Code, the court may issue an injunction against the 831
preparer enjoining the preparer from acting as a tax return 832
preparer in this state. 833

If a tax return preparer has been enjoined from preparing 834
tax returns or applications for refunds by a federal court or by 835
another state court in the five years preceding the date on 836
which an injunction is requested under this section, that prior 837

injunction shall be sufficient to establish a prima facie case 838
for the issuance of an injunction under division (B) (2) of this 839
section. 840

(C) The commissioner may require a tax return preparer to 841
include the preparer's name and federal preparer tax 842
identification number when filing any return or application for 843
refund. If a tax return preparer fails to include this 844
information when required to do so by the commissioner, or if 845
the information provided is false, inaccurate, or incomplete, 846
the commissioner may impose a penalty of fifty dollars for each 847
such failure, provided that the maximum penalty imposed on a 848
preparer under this division in a calendar year shall not exceed 849
twenty-five thousand dollars. 850

(D) The penalties imposed under divisions (B) (1) and (C) 851
of this section may be assessed and collected in the same manner 852
as assessments made under Chapter 3769., 4305., 5727., 5728., 853
5733., 5735., 5736., 5739., 5743., 5745., 5747., 5749., 5751., 854
~~or~~ 5753., or 5755. section 718.90, or sections 3734.90 to 855
3734.9014 of the Revised Code. The commissioner may abate all or 856
a portion of any penalty imposed under this section upon the 857
showing of good cause by the tax return preparer. 858

Sec. 5703.50. As used in sections 5703.50 to 5703.53 of 859
the Revised Code: 860

(A) "Tax" includes only those taxes imposed on tangible 861
personal property listed in accordance with Chapter 5711. of the 862
Revised Code, taxes imposed under Chapters 5733., 5736., 5739., 863
5741., 5747., ~~and~~ 5751., and 5755. of the Revised Code, and the 864
tax administered under sections 718.80 to 718.95 of the Revised 865
Code. 866

(B) "Taxpayer" means a person subject to or potentially
subject to a tax including an employer required to deduct and
withhold any amount under section 5747.06 of the Revised Code.

(C) "Audit" means the examination of a taxpayer or the
inspection of the books, records, memoranda, or accounts of a
taxpayer for the purpose of determining liability for a tax.

(D) "Assessment" means a notice of underpayment or
nonpayment of a tax issued pursuant to section 718.90, 5711.26,
5711.32, 5733.11, 5736.09, 5739.13, 5741.11, 5741.13, 5747.13,
~~or~~ 5751.09, or 5755.08 of the Revised Code.

(E) "County auditor" means the auditor of the county in
which the tangible personal property subject to a tax is
located.

Sec. 5703.70. (A) On the filing of an application for
refund under section 718.91, 3734.905, 4307.05, 4307.07,
5726.30, 5727.28, 5727.91, 5728.061, 5733.12, 5735.122, 5735.13,
5735.14, 5735.141, 5735.142, 5735.18, 5736.08, 5739.07,
5739.071, 5739.104, 5741.10, 5743.05, 5743.53, 5747.11, 5749.08,
5751.08, ~~or~~ 5753.06, or 5755.07 of the Revised Code, or an
application for compensation under section 5739.061 of the
Revised Code, if the tax commissioner determines that the amount
of the refund or compensation to which the applicant is entitled
is less than the amount claimed in the application, the
commissioner shall give the applicant written notice by ordinary
mail of the amount. The notice shall be sent to the address
shown on the application unless the applicant notifies the
commissioner of a different address. The applicant shall have
sixty days from the date the commissioner mails the notice to
provide additional information to the commissioner or request a
hearing, or both.

(B) If the applicant neither requests a hearing nor 897
provides additional information to the tax commissioner within 898
the time prescribed by division (A) of this section, the 899
commissioner shall take no further action, and the refund or 900
compensation amount denied becomes final. 901

(C) (1) If the applicant requests a hearing within the time 902
prescribed by division (A) of this section, the tax commissioner 903
shall assign a time and place for the hearing and notify the 904
applicant of such time and place, but the commissioner may 905
continue the hearing from time to time, as necessary. After the 906
hearing, the commissioner may make such adjustments to the 907
refund or compensation as the commissioner finds proper, and 908
shall issue a final determination thereon. 909

(2) If the applicant does not request a hearing, but 910
provides additional information, within the time prescribed by 911
division (A) of this section, the commissioner shall review the 912
information, make such adjustments to the refund or compensation 913
as the commissioner finds proper, and issue a final 914
determination thereon. The commissioner may review such 915
information and make such adjustments as many times as the 916
commissioner finds proper before the issuance of a final 917
determination. 918

(3) If the applicant requests a hearing and provides 919
additional information within the time prescribed by division 920
(A) of this section, the commissioner may review the information 921
and make such adjustments to the refund or compensation as the 922
commissioner finds proper. The commissioner may review such 923
information and make such adjustments as many times as the 924
commissioner finds proper before the issuance of a final 925
determination. 926

The commissioner shall assign a time and place for the hearing and notify the applicant of such time and place, but the commissioner may continue the hearing from time to time, as necessary. After the hearing, the commissioner may make any additional adjustments to the refund or compensation as the commissioner finds proper and shall issue a final determination thereon.

(4) The commissioner shall serve a copy of the final determination made under division (C) (1), (2), or (3) of this section on the applicant in the manner provided in section 5703.37 of the Revised Code, and the decision is final, subject to appeal under section 5717.02 of the Revised Code.

(D) The tax commissioner shall certify to the director of budget and management and treasurer of state for payment from the tax refund fund created by section 5703.052 of the Revised Code, the amount of the refund to be refunded under division (B) or (C) of this section. The commissioner also shall certify to the director and treasurer of state for payment from the general revenue fund the amount of compensation to be paid under division (B) or (C) of this section.

Sec. 5703.77. (A) As used in this section:

(1) "Taxpayer" means a person subject to or previously subject to a tax or fee, a person that remits a tax or fee, or a person required to or previously required to withhold or collect and remit a tax or fee on behalf of another person.

(2) "Tax or fee" means a tax or fee administered by the tax commissioner.

(3) "Credit account balance" means the amount that a taxpayer remits to the state in excess of the amount required to

be remitted, after accounting for factors applicable to the 956
taxpayer such as accelerated payments, estimated payments, tax 957
credits, and tax credit balances that may be carried forward. 958

(4) "Tax debt" means an unpaid tax or fee or any unpaid 959
penalty, interest, or additional charge on such a tax or fee due 960
the state. 961

(B) As soon as practicable, but not later than sixty days 962
before the expiration of the period of time during which a 963
taxpayer may file a refund application for a tax or fee, the tax 964
commissioner shall review the taxpayer's accounts for the tax or 965
fee and notify the taxpayer of any credit account balance for 966
which the commissioner is required to issue a refund if the 967
taxpayer were to file a refund application for that balance, 968
regardless of whether the taxpayer files a refund application or 969
amended return with respect to that tax or fee. The notice shall 970
be made using contact information for the taxpayer on file with 971
the commissioner. 972

(C) Notwithstanding sections 128.47, 718.91, 3734.905, 973
4307.05, 5726.30, 5727.28, 5727.42, 5727.91, 5728.061, 5735.122, 974
5736.08, 5739.07, 5739.104, 5741.10, 5743.05, 5743.53, 5747.11, 975
5749.08, 5751.08, 5753.06, 5755.07, and any other section of the 976
Revised Code governing refunds, the commissioner may apply the 977
amount of any credit account balance for which the commissioner 978
is required to issue a refund if the taxpayer were to file a 979
refund application for that balance as a credit against the 980
taxpayer's liability for the tax or fee in the taxpayer's next 981
reporting period for that tax or fee or issue a refund of that 982
credit account balance to the taxpayer, subject to division (D) 983
of this section. 984

(D) Before issuing a refund to a taxpayer under division 985

(C) of this section, the tax commissioner shall withhold from 986
that refund the amount of any of the taxpayer's tax debt 987
certified to the attorney general under section 131.02 of the 988
Revised Code and the amount of the taxpayer's liability, if any, 989
for a tax debt. The commissioner shall apply any amount withheld 990
first in satisfaction of the amount of the taxpayer's certified 991
tax debt and then in satisfaction of the taxpayer's liability. 992
If the credit account balance originates from the tax 993
administered under sections 718.80 to 718.95 of the Revised 994
Code, it may be applied only against the taxpayer's certified 995
tax debt or tax liability due under those sections. 996

(E) The tax commissioner may adopt rules to administer 997
this section. 998

Sec. 5755.01. As used in this chapter: 999

(A) "Traffic camera revenue" means the total revenue 1000
received on or after January 1, 2026, by a traffic camera dealer 1001
pursuant to a contract with a municipal corporation for the 1002
sale, rental, installation, repair, or management of traffic law 1003
photo-monitoring devices. 1004

(B) "Traffic camera dealer" and "traffic law photo- 1005
monitoring device" have the same meanings as in section 4511.092 1006
of the Revised Code. 1007

(C) "Calendar quarter" means a three-month period ending 1008
on the thirty-first day of March, the thirtieth day of June, the 1009
thirtieth day of September, or the thirty-first day of December. 1010

(D) "Tax period" means the calendar quarter on the basis 1011
of which a taxpayer is required to pay the tax imposed under 1012
this chapter. 1013

(E) "Agent" and "received" have the same meanings as in 1014

section 5751.01 of the Revised Code. 1015

(F) "Taxpayer" means any person liable for the tax imposed 1016
by this chapter. 1017

Sec. 5755.02. (A) For the purpose of funding post- 1018
traumatic stress disorder treatment services for public safety 1019
officers, a tax is hereby levied on the traffic camera revenue 1020
of a traffic camera dealer at the rate of eight per cent of the 1021
traffic camera revenue received by the dealer for the tax 1022
period. 1023

(B) The tax imposed by this section is in addition to any 1024
other taxes or fees imposed under the Revised Code. 1025

Sec. 5755.03. (A) Not later than thirty days after first 1026
receiving gross receipts, a traffic camera dealer shall register 1027
with the tax commissioner by submitting all of the following: 1028

(1) A copy of the license issued to the traffic camera 1029
dealer under Chapter 4787. of the Revised Code; 1030

(2) The dealer's federal employer identification number or 1031
social security number or equivalent, as applicable; 1032

(3) All other information that the commissioner requires 1033
to administer and enforce this chapter. 1034

(B) If a traffic camera dealer that is required to 1035
register with the commissioner does not do so within the time 1036
prescribed by division (A) of this section, an additional fee is 1037
imposed in the amount of one hundred dollars per month or part 1038
thereof that the fee is outstanding, not to exceed one thousand 1039
dollars. The commissioner may abate the additional fee for good 1040
cause. The fee may be assessed in the same manner as the tax 1041
imposed under this chapter. 1042

(C) Proceeds from the fees imposed under division (B) of 1043
this section shall be credited to the traffic camera receipts 1044
fund created in section 5755.13 of the Revised Code. 1045

(D) A traffic camera dealer that is registered with the 1046
commissioner under division (A) of this section shall notify the 1047
commissioner if a license issued to the dealer under Chapter 1048
4787. of the Revised Code expires or is revoked. 1049

Sec. 5755.04. Not later than the tenth day of the second 1050
month after the end of each calendar quarter, every taxpayer 1051
shall file with the tax commissioner a return for the preceding 1052
calendar quarter showing any information the commissioner finds 1053
necessary for the proper administration of this chapter, 1054
together with remittance of the tax due. 1055

Sec. 5755.05. (A) Any taxpayer that fails to file a return 1056
or pay the full amount of the tax due within the period 1057
prescribed under section 5755.04 of the Revised Code shall pay a 1058
penalty in an amount not exceeding the greater of fifty dollars 1059
or ten per cent of the tax required to be paid for the tax 1060
period. 1061

(B) (1) If any additional tax is found to be due, the tax 1062
commissioner may impose an additional penalty of up to fifteen 1063
per cent of the additional tax found to be due. 1064

(2) Any delinquent payments made after a taxpayer is 1065
notified of an audit or a tax discrepancy by the commissioner 1066
are subject to the penalty imposed by division (B) (1) of this 1067
section. If an assessment is issued under section 5755.08 of the 1068
Revised Code in connection with such delinquent payments, the 1069
payments shall be credited to the assessment. 1070

(C) If the commissioner notifies a taxpayer required to 1071

register under section 5755.03 of the Revised Code of such 1072
requirement and of the requirement to remit the tax due under 1073
this chapter, and the taxpayer fails to so register and remit 1074
the tax within sixty days after the notice, the commissioner may 1075
impose an additional penalty of up to thirty-five per cent of 1076
the tax due. The penalty imposed under this division is in 1077
addition to any other penalties imposed under this section. 1078

(D) The commissioner may collect any penalty or interest 1079
imposed by this section in the same manner as the tax imposed 1080
under this chapter. Penalties and interest so collected shall be 1081
considered as revenue arising from the tax imposed under this 1082
chapter. 1083

(E) The commissioner may abate all or a portion of any 1084
penalties imposed under this section and may adopt rules 1085
governing such abatements. 1086

(F) If any tax due is not timely paid within the period 1087
prescribed under section 5755.04 of the Revised Code, the 1088
taxpayer shall pay interest, calculated at the rate per annum 1089
prescribed by section 5703.47 of the Revised Code, from the date 1090
the tax payment was due to the date of payment or to the date an 1091
assessment was issued, whichever occurs first. 1092

(G) The commissioner may impose a penalty of up to ten per 1093
cent for any additional tax that is due from a taxpayer that 1094
reports incorrect information. 1095

Sec. 5755.06. (A) Any taxpayer required to file returns 1096
under section 5755.04 of the Revised Code shall remit each tax 1097
payment, and, if required by the tax commissioner, file each tax 1098
return, electronically. The commissioner may require taxpayers 1099
to use the Ohio business gateway as defined in section 718.01 of 1100

the Revised Code to file returns and remit the taxes, or may 1101
provide another means for taxpayers to file and remit the taxes 1102
electronically. 1103

(B) A taxpayer required to remit taxes or file returns 1104
electronically under division (A) of this section may apply to 1105
the commissioner, on a form prescribed by the commissioner, to 1106
be excused from that requirement. The commissioner may excuse a 1107
taxpayer from the requirements of this section for good cause. 1108

(C) (1) If a taxpayer required to remit tax or file a 1109
return electronically under division (A) of this section fails 1110
to do so, the commissioner may impose a penalty not to exceed 1111
the following: 1112

(a) For either of the first two tax periods the taxpayer 1113
so fails, the greater of twenty-five dollars or five per cent of 1114
the amount of the payment that was required to be remitted; 1115

(b) For the third and any subsequent tax periods the 1116
taxpayer so fails, the greater of fifty dollars or ten per cent 1117
of the amount of the payment that was required to be remitted. 1118

(2) The penalty imposed under division (C) (1) of this 1119
section is in addition to any other penalty imposed under this 1120
chapter and shall be considered as revenue arising from the tax 1121
imposed under this chapter. A penalty may be collected by 1122
assessment in the manner prescribed by section 5755.08 of the 1123
Revised Code. The commissioner may abate all or a portion of 1124
such a penalty. 1125

(D) The commissioner may adopt rules necessary to 1126
administer this section. 1127

Sec. 5755.07. (A) An application for refund to the 1128
taxpayer of amounts paid pursuant to this chapter that is 1129

overpaid, paid illegally or erroneously, or paid on any illegal 1130
or erroneous assessment shall be filed by the taxpayer with the 1131
tax commissioner, on a form prescribed by the commissioner, 1132
within four years after the date of the illegal or erroneous 1133
payment of the taxes, or within any additional period allowed 1134
under division (F) of section 5755.08 of the Revised Code. The 1135
applicant shall provide the amount of the requested refund along 1136
with the claimed reasons for, and documentation to support, the 1137
issuance of a refund. 1138

(B) On the filing of the refund application, the 1139
commissioner shall determine the amount of refund to which the 1140
applicant is entitled. If the amount is not less than that 1141
claimed, the commissioner shall certify the amount to the 1142
director of budget and management and treasurer of state for 1143
payment from the tax refund fund created under section 5703.052 1144
of the Revised Code. If the amount is less than that claimed, 1145
the commissioner shall proceed in accordance with section 1146
5703.70 of the Revised Code. 1147

(C) Interest on a refund applied for under this section, 1148
computed at the rate provided for in section 5703.47 of the 1149
Revised Code, shall be allowed from the later of the date the 1150
tax was paid or when the tax payment was due. 1151

(D) Except as provided in section 5755.071 of the Revised 1152
Code, the commissioner may, with the consent of the taxpayer, 1153
provide for the crediting, against tax due for any tax period, 1154
of the amount of any refund due to the taxpayer under this 1155
section for a preceding tax period. 1156

Sec. 5755.071. As used in this section, "debt to this 1157
state" means unpaid taxes due the state, unpaid workers' 1158
compensation premiums due under section 4123.35 of the Revised 1159

Code, unpaid unemployment compensation contributions due under 1160
section 4141.25 of the Revised Code, unpaid unemployment 1161
compensation payment in lieu of contribution under section 1162
4141.241 of the Revised Code, unpaid fees payable to the state 1163
or to the clerk of courts pursuant to section 4505.06 of the 1164
Revised Code, incorrect payments for medicaid services under the 1165
medicaid program, or any unpaid charge, penalty, or interest 1166
arising from any of the foregoing. 1167

If a taxpayer entitled to a refund under section 5755.07 1168
of the Revised Code owes any debt to this state, the amount 1169
refundable may be applied in satisfaction of the debt. If the 1170
amount refundable is less than the amount of the debt, it may be 1171
applied in partial satisfaction of the debt. If the amount 1172
refundable is greater than the amount of the debt, the amount 1173
remaining after satisfaction of the debt shall be refunded. This 1174
section applies only to debts that have become final. For the 1175
purposes of this section, a debt becomes final when, under the 1176
applicable law, any time provided for petition for reassessment, 1177
request for reconsideration, or other appeal of the legality or 1178
validity of the amount giving rise to the debt expires without 1179
an appeal having been filed in the manner provided by law. 1180

Sec. 5755.08. (A) The tax commissioner may make an 1181
assessment, based on any information in the commissioner's 1182
possession, against any person that fails to file a return or 1183
pay tax as required under section 5755.04 of the Revised Code. 1184
The commissioner shall give the person assessed written notice 1185
of the assessment as provided in section 5703.37 of the Revised 1186
Code. With the notice, the commissioner shall provide 1187
instructions on the manner in which to petition for reassessment 1188
and request a hearing with respect to the petition. 1189

(B) Unless the person assessed, within sixty days after 1190
service of the notice of assessment, files with the 1191
commissioner, either personally or by certified mail, a written 1192
petition signed by the person or the person's authorized agent 1193
having knowledge of the facts, the assessment becomes final, and 1194
the amount of the assessment is due and payable from the person 1195
assessed to the treasurer of state. The petition shall indicate 1196
the objections of the person assessed, but additional objections 1197
may be raised in writing if received by the commissioner before 1198
the date shown on the final determination. 1199

If a petition for reassessment has been properly filed, 1200
the commissioner shall proceed under section 5703.60 of the 1201
Revised Code. 1202

(C) (1) After an assessment becomes final, if any portion 1203
of the assessment, including accrued interest, remains unpaid, a 1204
certified copy of the commissioner's entry making the assessment 1205
final may be filed in the office of the clerk of the court of 1206
common pleas in the county in which the person resides or has 1207
its principal place of business in this state, or in the office 1208
of the clerk of the court of common pleas of Franklin county. 1209

(2) Immediately upon the filing of the entry, the clerk 1210
shall enter judgment for the state against the person assessed 1211
in the amount shown on the entry. The judgment may be filed by 1212
the clerk in a loose-leaf book entitled "special judgments for 1213
the traffic camera revenue tax" and shall have the same effect 1214
as other judgments. Execution shall issue upon the judgment at 1215
the request of the commissioner, and all laws applicable to 1216
sales on execution shall apply to sales made under the judgment. 1217

(3) If the assessment is not paid in its entirety within 1218
sixty days after the day the assessment was issued, the portion 1219

of the assessment consisting of tax due shall bear interest at 1220
the rate per annum prescribed by section 5703.47 of the Revised 1221
Code from the day the commissioner issues the assessment until 1222
it is paid or until it is certified to the attorney general for 1223
collection under section 131.02 of the Revised Code, whichever 1224
comes first. If the unpaid portion of the assessment is 1225
certified to the attorney general for collection, the entire 1226
unpaid portion of the assessment shall bear interest at the rate 1227
per annum prescribed by section 5703.47 of the Revised Code from 1228
the date of certification until the date it is paid in its 1229
entirety. Interest shall be paid in the same manner as the tax 1230
imposed by this chapter and may be collected by the issuance of 1231
an assessment under this section. 1232

(D) If the commissioner believes that collection of the 1233
tax imposed by this chapter will be jeopardized unless 1234
proceedings to collect or secure collection of the tax is 1235
instituted without delay, the commissioner may issue a jeopardy 1236
assessment against the person liable for the tax. Immediately 1237
upon the issuance of the jeopardy assessment, the commissioner 1238
shall file an entry with the clerk of the court of common pleas 1239
in the manner prescribed by division (C) of this section. Notice 1240
of the jeopardy assessment shall be served on the person 1241
assessed or the person's authorized agent in the manner provided 1242
in section 5703.37 of the Revised Code within five days of the 1243
filing of the entry with the clerk. The total amount assessed is 1244
immediately due and payable unless the person assessed files a 1245
petition for reassessment in accordance with division (B) of 1246
this section and provides security in a form satisfactory to the 1247
commissioner and in an amount sufficient to satisfy the unpaid 1248
balance of the assessment. Full or partial payment of the 1249
assessment does not prejudice the commissioner's consideration 1250

of the petition for reassessment. 1251

(E) The commissioner shall immediately forward to the 1252
treasurer of state all amounts the commissioner receives under 1253
this section, and such amounts shall be considered as revenue 1254
arising from the tax imposed under this chapter. 1255

(F) Except as otherwise provided in this division, no 1256
assessment shall be made or issued against a taxpayer for the 1257
tax imposed under this chapter more than four years after the 1258
due date for the filing of the return for the tax period for 1259
which the tax was reported, or more than four years after the 1260
return for the tax period was filed, whichever is later. The 1261
time limit may be extended if both the taxpayer and the 1262
commissioner consent in writing to the extension or enter into 1263
an agreement waiving or extending the time limit. Any such 1264
extension shall extend the four-year time limit in division (A) 1265
of section 5755.07 of the Revised Code for the same period of 1266
time. Nothing in this division bars an assessment against a 1267
taxpayer that fails to file a return required under section 1268
5755.04 of the Revised Code or that files a fraudulent return. 1269

(G) If the commissioner possesses information that 1270
indicates that the amount of tax a taxpayer is required to pay 1271
under division (A) of section 5755.02 of the Revised Code 1272
exceeds the amount the taxpayer paid, the commissioner may audit 1273
a sample of the taxpayer's traffic camera revenue over a 1274
representative period of time to ascertain the amount of tax 1275
due, and may issue an assessment based on the audit. The 1276
commissioner shall make a good faith effort to reach agreement 1277
with the taxpayer in selecting a representative sample. The 1278
commissioner may apply a sampling method only if the 1279
commissioner has prescribed the method by rule. 1280

(H) If the whereabouts of a person subject to this chapter 1281
is not known to the tax commissioner, the commissioner shall 1282
follow the procedures under section 5703.37 of the Revised Code. 1283

Sec. 5755.09. If any person liable for the tax imposed 1284
under this chapter sells the trade or business, disposes in any 1285
manner other than in the regular course of business at least 1286
seventy-five per cent of assets of the trade or business, or 1287
quits the trade or business, any tax owed by such person shall 1288
become due and payable immediately, and the person shall pay the 1289
tax due under this chapter, including any applicable penalties 1290
and interest, within forty-five days after the date of selling 1291
or quitting the trade or business. The person's successor shall 1292
withhold a sufficient amount of the purchase money to cover the 1293
amount due and unpaid until the former owner produces a receipt 1294
from the tax commissioner showing that the amounts are paid or a 1295
certificate indicating that no tax is due. If a purchaser fails 1296
to withhold purchase money, that person is personally liable, up 1297
to the purchase money amount, for such amounts that are unpaid 1298
during the operation of the business by the former owner. 1299

The commissioner may adopt rules regarding the issuance of 1300
certificates under this section, including the waiver of the 1301
need for a certificate if certain criteria are met. 1302

Sec. 5755.10. If any person subject to this chapter fails 1303
to report or pay the tax as required under section 5755.04 of 1304
the Revised Code, or fails to pay any penalty imposed under this 1305
chapter within ninety days after the time prescribed for payment 1306
of the penalty, the attorney general, on the request of the tax 1307
commissioner, shall commence an action in quo warranto in the 1308
court of appeals of the county in which the person resides or 1309
has its principal place of business to forfeit and annul the 1310

person's licenses issued under Chapter 4787. of the Revised 1311
Code. If the court finds that the person is in default for the 1312
amount claimed, it shall render judgment revoking the person's 1313
registration and shall otherwise proceed as provided in Chapter 1314
2733. of the Revised Code. 1315

Sec. 5755.11. (A) The tax commissioner may prescribe 1316
requirements for the keeping of records and other pertinent 1317
documents, the filing of copies of federal income tax returns 1318
and determinations, and computations reconciling federal income 1319
tax returns with the returns and reports required by section 1320
5755.04 of the Revised Code. The commissioner may require any 1321
person, by rule or notice served on that person, to keep those 1322
records that the commissioner considers necessary to show 1323
whether, and the extent to which, a person is subject to this 1324
chapter. 1325

(B) Each taxpayer shall maintain complete and accurate 1326
records of all sales and other dispositions of traffic law 1327
photo-monitoring devices, and shall procure and retain all 1328
invoices, bills of lading, and other documents relating to the 1329
sales and other dispositions of such devices. No person shall 1330
make a false entry upon any invoice or record upon which an 1331
entry is required by this section and no person shall present 1332
any false entry for the inspection of the commissioner with the 1333
intent to evade the tax levied under this chapter. 1334

(C) The records described in divisions (A) and (B) of this 1335
section and other documents shall be provided to the 1336
commissioner upon request, and shall be preserved for a period 1337
of four years, unless the commissioner, in writing, consents to 1338
their destruction within that period, or by order requires that 1339
they be kept for a longer period. If such records are normally 1340

kept by the person electronically, the person shall provide such 1341
records to the commissioner electronically at the commissioner's 1342
request. 1343

(D) Any information acquired by the commissioner under 1344
this chapter is confidential as provided for in section 5703.21 1345
of the Revised Code, except that the commissioner shall make 1346
public an electronic list of all actively registered persons 1347
required to remit the tax under this chapter, including legal 1348
names, trade names, addresses, and account numbers. In addition, 1349
the list shall include all persons that canceled their 1350
registration at any time during the preceding four calendar 1351
years, including the effective date of the cancellation. 1352

Sec. 5755.12. No person shall prepare for shipment, ship, 1353
transport, deliver, prepare for distribution, or distribute 1354
traffic law photo-monitoring devices, or otherwise engage or 1355
participate in the business of distributing traffic law photo- 1356
monitoring devices, with the intent to avoid payment of the tax 1357
levied by this chapter. 1358

Sec. 5755.13. (A) All amounts collected from the tax 1359
levied under this chapter shall be deposited into the traffic 1360
camera receipts fund, which is created in the state treasury. 1361
Investment earnings of the traffic camera receipts fund shall be 1362
credited to that fund. 1363

From the traffic camera receipts fund, the director of 1364
budget and management shall transfer as needed to the tax refund 1365
fund amounts equal to the refunds certified by the tax 1366
commissioner under section 5755.07 of the Revised Code. 1367

(B) The director shall transfer the amount remaining in 1368
the traffic camera receipts fund, after any transfers required 1369

under division (A) of this section, to the state post-traumatic 1370
stress disorder fund established in section 126.65 of the 1371
Revised Code. 1372

Sec. 5755.14. (A) If any person is found to be engaged in 1373
selling, renting, providing, installing, repairing, or otherwise 1374
managing traffic law photo-monitoring devices in this state 1375
without holding a valid license issued under Chapter 4787. of 1376
the Revised Code, the tax commissioner shall impose a penalty of 1377
up to one thousand dollars. The failure to hold a valid license 1378
under Chapter 4787. of the Revised Code does not relieve such a 1379
person from the requirement to file tax returns or pay any 1380
amounts, including tax, interest, and penalties, imposed by this 1381
chapter. 1382

(B) The tax commissioner may issue an assessment against a 1383
person described in division (A) of this section for any amount 1384
due under this chapter in the same manner provided under section 1385
5753.07 of the Revised Code. 1386

Sec. 5755.99. (A) Whoever knowingly files a fraudulent 1387
refund claim under section 5755.07 of the Revised Code shall be 1388
fined the greater of one thousand dollars or the amount of the 1389
fraudulent refund requested, or imprisoned not more than sixty 1390
days, or both. 1391

(B) Except as otherwise provided in this section, whoever 1392
knowingly violates any section of this chapter or any rule 1393
adopted by the tax commissioner under this chapter shall be 1394
fined not more than five hundred dollars, or imprisoned not more 1395
than thirty days, or both. 1396

(C) The penalties provided in this section are in addition 1397
to any penalties imposed by the tax commissioner under this 1398

<u>chapter.</u>	1399
Section 2. That existing sections 131.02, 715.013,	1400
4303.26, 4501.06, 4511.092, 4511.096, 4511.0911, 5703.052,	1401
5703.053, 5703.19, 5703.263, 5703.50, 5703.70, and 5703.77 of	1402
the Revised Code are hereby repealed.	1403