

**As Introduced**

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

**S. B. No. 28**

**Senators Blessing, Antonio  
Cosponsors: Senators Craig, Hicks-Hudson, Weinstein**

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**A BILL**

To amend sections 131.02, 319.202, 715.013, 1  
4303.26, 5703.052, 5703.053, 5703.19, 5703.263, 2  
5703.50, 5703.70, 5703.77, 5703.90, 5725.26, and 3  
5751.051 and to enact sections 5747.081, 4  
5755.01, 5755.011, 5755.02, 5755.03, 5755.04, 5  
5755.05, 5755.051, 5755.052, 5755.06, 5755.07, 6  
and 5755.99 of the Revised Code to levy a tax on 7  
certain high-volume landlords. 8

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

**Section 1.** That sections 131.02, 319.202, 715.013, 9  
4303.26, 5703.052, 5703.053, 5703.19, 5703.263, 5703.50, 10  
5703.70, 5703.77, 5703.90, 5725.26, and 5751.051 be amended and 11  
sections 5747.081, 5755.01, 5755.011, 5755.02, 5755.03, 5755.04, 12  
5755.05, 5755.051, 5755.052, 5755.06, 5755.07, and 5755.99 of 13  
the Revised Code be enacted to read as follows: 14

**Sec. 131.02.** (A) Except as otherwise provided in section 15  
4123.37, section 5703.061, and division (K) of section 4123.511 16  
of the Revised Code, whenever any amount is payable to the 17  
state, the officer, employee, or agent responsible for 18

administering the law under which the amount is payable shall 19  
immediately proceed to collect the amount or cause the amount to 20  
be collected and shall pay the amount into the state treasury or 21  
into the appropriate custodial fund in the manner set forth 22  
pursuant to section 113.08 of the Revised Code. Except as 23  
otherwise provided in this division, if the amount is not paid 24  
within forty-five days after payment is due, the officer, 25  
employee, or agent shall certify the amount due to the attorney 26  
general, in the form and manner prescribed by the attorney 27  
general. In the case of an amount payable by a student enrolled 28  
in a state institution of higher education, the amount shall be 29  
certified within the later of forty-five days after the amount 30  
is due or the tenth day after the beginning of the next academic 31  
semester, quarter, or other session following the session for 32  
which the payment is payable. The attorney general may assess 33  
the collection cost to the amount certified in such manner and 34  
amount as prescribed by the attorney general. If an amount 35  
payable to a political subdivision is past due, the political 36  
subdivision may, with the approval of the attorney general, 37  
certify the amount to the attorney general pursuant to this 38  
section. 39

For the purposes of this section, the attorney general and 40  
the officer, employee, or agent responsible for administering 41  
the law under which the amount is payable shall agree on the 42  
time a payment is due, and that agreed upon time shall be one of 43  
the following times: 44

(1) If a law, including an administrative rule, of this 45  
state prescribes the time a payment is required to be made or 46  
reported, when the payment is required by that law to be paid or 47  
reported. 48

(2) If the payment is for services rendered, when the rendering of the services is completed.	49 50
(3) If the payment is reimbursement for a loss, when the loss is incurred.	51 52
(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.	53 54 55
(5) If the payment arises from a legal finding, judgment, or adjudication order, when the finding, judgment, or order is rendered or issued.	56 57 58
(6) If the payment arises from an overpayment of money by the state to another person, when the overpayment is discovered.	59 60
(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.	61 62 63 64
(8) Upon proof of claim being filed in a bankruptcy case.	65
(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.	66 67 68 69 70 71
(B) (1) The attorney general shall give immediate notice by mail or otherwise to the party indebted of the nature and amount of the indebtedness.	72 73 74
(2) If the amount payable to this state arises from a tax levied under Chapter 5733., 5739., 5741., 5747., <del>or 5751.</del> , <u>or</u>	75 76

<u>5755.</u> of the Revised Code, the notice also shall specify all of	77
the following:	78
(a) The assessment or case number;	79
(b) The tax pursuant to which the assessment is made;	80
(c) The reason for the liability, including, if	81
applicable, that a penalty or interest is due;	82
(d) An explanation of how and when interest will be added	83
to the amount assessed;	84
(e) That the attorney general and tax commissioner, acting	85
together, have the authority, but are not required, to	86
compromise the claim and accept payment over a reasonable time,	87
if such actions are in the best interest of the state.	88
(C) The attorney general shall collect the claim or secure	89
a judgment and issue an execution for its collection.	90
(D) Each claim shall bear interest, from the day on which	91
the claim became due, at the rate per annum required by section	92
5703.47 of the Revised Code.	93
(E) The attorney general and the chief officer of the	94
agency reporting a claim, acting together, may do any of the	95
following if such action is in the best interests of the state:	96
(1) Compromise the claim;	97
(2) Extend for a reasonable period the time for payment of	98
the claim by agreeing to accept monthly or other periodic	99
payments. The agreement may require security for payment of the	100
claim.	101
(3) Add fees to recover the cost of processing checks or	102
other draft instruments returned for insufficient funds and the	103

cost of providing electronic payment options. 104

(F) (1) Except as provided in division (F) (2) of this 105  
section, if the attorney general finds, after investigation, 106  
that any claim due and owing to the state is uncollectible, the 107  
attorney general, with the consent of the chief officer of the 108  
agency reporting the claim, may do the following: 109

(a) Sell, convey, or otherwise transfer the claim to one 110  
or more private entities for collection; 111

(b) Cancel the claim or cause it to be canceled. 112

(2) The attorney general shall cancel or cause to be 113  
canceled an unsatisfied claim on the date that is forty years 114  
after the date the claim is certified, unless the attorney 115  
general has adopted a rule under division (F) (5) of this section 116  
shortening this time frame with respect to a subset of claims. 117

(3) No initial action shall be commenced to collect any 118  
tax payable to the state that is administered by the tax 119  
commissioner, whether or not such tax is subject to division (B) 120  
of this section, or any penalty, interest, or additional charge 121  
on such tax, after the expiration of the period ending on the 122  
later of the dates specified in divisions (F) (3) (a) and (b) of 123  
this section, provided that such period shall be extended by the 124  
period of any stay to such collection or by any other period to 125  
which the parties mutually agree. If the initial action in aid 126  
of execution is commenced before the later of the dates 127  
specified in divisions (F) (3) (a) and (b) of this section, any 128  
and all subsequent actions may be pursued in aid of execution of 129  
judgment for as long as the debt exists. 130

(a) Seven years after the assessment of the tax, penalty, 131  
interest, or additional charge is issued. 132

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

For the purposes of division (F) (3) of this section, an initial action to collect a tax debt is commenced at the time when a certified copy of the tax commissioner's entry making an assessment final has been filed in the office of the clerk of court of common pleas in the county in which the taxpayer resides or has its principal place of business in this state, or in the office of the clerk of court of common pleas of Franklin county, as provided in section 5739.13, 5741.14, 5747.13, ~~or~~ 5751.09, or 5755.06 of the Revised Code or in any other applicable law requiring such a filing. If an assessment has not been issued and there is no time limitation on the issuance of an assessment under applicable law, an action to collect a tax debt commences when the action is filed in the courts of this state to collect the liability.

(4) If information contained in a claim that is sold, conveyed, or transferred to a private entity pursuant to this section is confidential pursuant to federal law or a section of the Revised Code that implements a federal law governing confidentiality, such information remains subject to that law during and following the sale, conveyance, or transfer.

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

**Sec. 319.202.** (A) Before the county auditor indorses any 163  
real property conveyance or manufactured or mobile home 164  
conveyance presented to the auditor pursuant to section 319.20 165  
of the Revised Code or registers any manufactured or mobile home 166  
conveyance pursuant to section 4503.061 of the Revised Code, the 167  
grantee or the grantee's representative shall submit, either 168  
electronically or three written copies of, a statement, in the 169  
form prescribed by the tax commissioner, and other information 170  
as the county auditor may require, declaring the value of real 171  
property or manufactured or mobile home conveyed, except that 172  
when the transfer is exempt under division (G) (3) of section 173  
319.54 of the Revised Code only a statement of the reason for 174  
the exemption shall be required. Each statement submitted under 175  
this section shall contain the information required under 176  
divisions ~~(A)~~(A) (1) and ~~(B)~~(2) of this section. If a taxable 177  
house is conveyed to a pass-through entity, the statement 178  
submitted under this section shall include the name, address, 179  
telephone number, and electronic mail address of the entity and 180  
an owner, member, manager, officer, partner, or associate, as 181  
applicable, of the entity. 182

~~(A)~~(1) Each statement submitted under this section shall 183  
either: 184

~~(1)~~(a) Contain an affirmation by the grantee that the 185  
grantor has been asked by the grantee or the grantee's 186  
representative whether to the best of the grantor's knowledge 187  
either the preceding or the current year's taxes on the real 188  
property or the current or following year's taxes on the 189  
manufactured or mobile home conveyed will be reduced under 190  
division (A) of section 323.152 or under section 4503.065 of the 191  
Revised Code and that the grantor indicated that to the best of 192  
the grantor's knowledge the taxes will not be so reduced; or 193

<del>(2)</del> <u>(b)</u> Be accompanied by a sworn or affirmed instrument	194
stating:	195
<del>(a)</del> <u>(i)</u> To the best of the grantor's knowledge the real	196
property or the manufactured or mobile home that is the subject	197
of the conveyance is eligible for and will receive a reduction	198
in taxes for or payable in the current year under division (A)	199
of section 323.152 or under section 4503.065 of the Revised Code	200
and that the reduction or reductions will be reflected in the	201
grantee's taxes;	202
<del>(b)</del> <u>(ii)</u> The estimated amount of such reductions that will	203
be reflected in the grantee's taxes;	204
<del>(e)</del> <u>(iii)</u> That the grantor and the grantee have considered	205
and accounted for the total estimated amount of such reductions	206
to the satisfaction of both the grantee and the grantor. The	207
auditor shall indorse the instrument, return it to the grantee	208
or the grantee's representative, and provide a copy of the	209
indorsed instrument to the grantor or the grantor's	210
representative.	211
<del>(B)</del> <u>(2)</u> Each statement submitted under this section shall	212
either:	213
<del>(1)</del> <u>(a)</u> Contain an affirmation by the grantee that the	214
grantor has been asked by the grantee or the grantee's	215
representative whether to the best of the grantor's knowledge	216
the real property conveyed qualified for the current	217
agricultural use valuation under section 5713.30 of the Revised	218
Code either for the preceding or the current year and that the	219
grantor indicated that to the best of the grantor's knowledge	220
the property conveyed was not so qualified; or	221
<del>(2)</del> <u>(b)</u> Be accompanied by a sworn or affirmed instrument	222



stating:	223
<del>(a)</del> (i) To the best of the grantor's knowledge the real property conveyed was qualified for the current agricultural use valuation under section 5713.30 of the Revised Code either for the preceding or the current year;	224 225 226 227
<del>(b)</del> (ii) To the extent that the property will not continue to qualify for the current agricultural use valuation either for the current or the succeeding year, that the property will be subject to a recoupment charge equal to the tax savings in accordance with section 5713.34 of the Revised Code;	228 229 230 231 232
<del>(c)</del> (iii) That the grantor and the grantee have considered and accounted for the total estimated amount of such recoupment, if any, to the satisfaction of both the grantee and the grantor. The auditor shall indorse the instrument, forward it to the grantee or the grantee's representative, and provide a copy of the indorsed instrument to the grantor or the grantor's representative.	233 234 235 236 237 238 239
<u>(B) Within thirty days after the qualifying transfer of an ownership interest in a pass-through entity, the transferor of the ownership interest shall submit to the county auditor of each county in which a taxable house owned by the entity is located a statement that includes both of the following:</u>	240 241 242 243 244
<u>(1) The name, address, telephone number, and electronic mail address of the entity and an owner, member, manager, officer, partner, or associate, as applicable, of the entity being transferred;</u>	245 246 247 248
<u>(2) The address and parcel identification number of the taxable house or houses owned directly or indirectly by the entity being transferred.</u>	249 250 251

(C) The grantor shall pay the fee required by division (G) 252  
(3) of section 319.54 of the Revised Code; and, in the event the 253  
board of county commissioners of the county has levied a real 254  
property or a manufactured home transfer tax pursuant to Chapter 255  
322. of the Revised Code, the amount required by the real 256  
property or manufactured home transfer tax so levied. If the 257  
conveyance is exempt from the fee provided for in division (G) 258  
(3) of section 319.54 of the Revised Code and the tax, if any, 259  
levied pursuant to Chapter 322. of the Revised Code, the reason 260  
for such exemption shall be shown on the statement. "Value" 261  
means, in the case of any deed or certificate of title not a 262  
gift in whole or part, the amount of the full consideration 263  
therefor, paid or to be paid for the real estate or manufactured 264  
or mobile home described in the deed or title, including the 265  
amount of any mortgage or vendor's lien thereon. If property 266  
sold under a land installment contract is conveyed by the seller 267  
under such contract to a third party and the contract has been 268  
of record at least twelve months prior to the date of 269  
conveyance, "value" means the unpaid balance owed to the seller 270  
under the contract at the time of the conveyance, but the 271  
statement shall set forth the amount paid under such contract 272  
prior to the date of conveyance. In the case of a gift in whole 273  
or part, "value" means the estimated price the real estate or 274  
manufactured or mobile home described in the deed or certificate 275  
of title would bring in the open market and under the then 276  
existing and prevailing market conditions in a sale between a 277  
willing seller and a willing buyer, both conversant with the 278  
property and with prevailing general price levels. No person 279  
shall willfully falsify the value of property conveyed. 280

(D) The auditor shall indorse each conveyance on its face 281  
to indicate the amount of the conveyance fee and compliance with 282

this section and if the property is residential rental property 283  
include a statement that the grantee shall file with the county 284  
auditor the information required under division (A) or (C) of 285  
section 5323.02 of the Revised Code. The auditor shall retain 286  
the original copy of the statement of value, forward to the tax 287  
commissioner one copy on which shall be noted the most recent 288  
assessed value of the property, and furnish one copy to the 289  
grantee or the grantee's representative. 290

(E) In order to achieve uniform administration and 291  
collection of the transfer fee required by division (G) (3) of 292  
section 319.54 of the Revised Code, the tax commissioner shall 293  
adopt and promulgate rules for the administration and 294  
enforcement of the levy and collection of such fee. 295

(F) As used in this section, ~~"residential"~~; 296

(1) "Residential rental property" has the same meaning as 297  
in section 5323.01 of the Revised Code. 298

(2) "Taxable house" has the same meaning as in section 299  
5755.01 of the Revised Code. 300

(3) "Pass-through entity" has the same meaning as in 301  
section 5733.04 of the Revised Code. 302

(4) "Qualifying transfer" means the transfer of more than 303  
fifty per cent of the ownership interest in a pass-through 304  
entity that, directly or indirectly, owns one or more taxable 305  
houses. A "qualifying transfer" may occur in one transaction or 306  
in a series of transactions. 307

**Sec. 715.013.** (A) Except as otherwise expressly authorized 308  
by the Revised Code, no municipal corporation shall levy a tax 309  
that is the same as or similar to a tax levied under Chapter 310  
322., 3734., 3769., 4123., 4141., 4301., 4303., 4305., 4307., 311

4309., 5707., 5725., 5726., 5727., 5728., 5729., 5731., 5735., 312  
5736., 5737., 5739., 5741., 5743., 5747., 5749., ~~or~~ 5751., or 313  
5755. of the Revised Code. 314

(B) No municipal corporation may impose any tax, fee, 315  
assessment, or other charge on auxiliary containers, on the 316  
sale, use, or consumption of such containers, or on the basis of 317  
receipts received from the sale of such containers. As used in 318  
this division, "auxiliary container" has the same meaning as in 319  
section 3767.32 of the Revised Code. 320

(C) This section does not prohibit a municipal corporation 321  
from levying an income tax or withholding tax in accordance with 322  
Chapter 718. of the Revised Code, or a tax on any of the 323  
following: 324

(1) Amounts received for admission to any place; 325

(2) The income of an electric company or combined company, 326  
as defined in section 5727.01 of the Revised Code; 327

(3) On and after January 1, 2004, the income of a 328  
telephone company, as defined in section 5727.01 of the Revised 329  
Code. 330

**Sec. 4303.26.** (A) Applications for regular permits 331  
authorized by sections 4303.02 to 4303.23 of the Revised Code 332  
may be filed with the division of liquor control. No permit 333  
shall be issued by the division until fifteen days after the 334  
application for it is filed. An applicant for the issuance of a 335  
new permit shall pay a processing fee of one hundred dollars 336  
when filing application for the permit, if the permit is then 337  
available, or shall pay the processing fee when a permit becomes 338  
available, if it is not available when the applicant initially 339  
files the application. When an application for a new class C or 340

D permit is filed, when class C or D permits become available, 341  
or when an application for transfer of ownership of a class C or 342  
D permit or transfer of a location of a class C or D permit is 343  
filed, no permit shall be issued, nor shall the location or the 344  
ownership of a permit be transferred, by the division until the 345  
division notifies the legislative authority of the municipal 346  
corporation if the business or event is or is to be located 347  
within the corporate limits of a municipal corporation, or the 348  
clerk of the board of county commissioners and the fiscal 349  
officer of the board of township trustees in the county in which 350  
the business or event is or is to be conducted if the business 351  
is or is to be located outside the corporate limits of a 352  
municipal corporation, and an opportunity is provided officials 353  
or employees of the municipal corporation or county and 354  
township, who shall be designated by the legislative authority 355  
or the board of county commissioners or board of township 356  
trustees, for a complete hearing upon the advisability of the 357  
issuance, transfer of ownership, or transfer of location of the 358  
permit. In this hearing, no objection to the issuance, transfer 359  
of ownership, or transfer of location of the permit shall be 360  
based upon noncompliance of the proposed permit premises with 361  
local zoning regulations which prohibit the sale of beer or 362  
intoxicating liquor, in an area zoned for commercial or 363  
industrial uses, for a permit premises that would otherwise 364  
qualify for a proper permit issued by the division. 365

When the division sends notice to the legislative or 366  
executive authority of the political subdivision, as required by 367  
this section, the division shall also so notify, by certified 368  
mail, return receipt requested, or by personal service, the 369  
chief peace officer of the political subdivision. Upon the 370  
request of the chief peace officer, the division shall send the 371

chief peace officer a copy of the application for the issuance 372  
or the transfer of ownership or location of the permit and all 373  
other documents or materials filed by the applicant or 374  
applicants in relation to the application. The chief peace 375  
officer may appear and testify, either in person or through a 376  
representative, at any hearing held on the advisability of the 377  
issuance, transfer of ownership, or transfer of location of the 378  
permit. The hearing shall be held in the central office of the 379  
division, except that upon written request of the legislative 380  
authority of the municipal corporation or the board of county 381  
commissioners or board of township trustees, the hearing shall 382  
be held in the county seat of the county where the applicant's 383  
business is or is to be conducted. 384

If the business or event specified in an application for 385  
the issuance, transfer of ownership, or transfer of location of 386  
any regular permit authorized by sections 4303.02 to 4303.23 of 387  
the Revised Code, except for an F-2 permit, is, or is to be 388  
operated, within five hundred feet from the boundaries of a 389  
parcel of real estate having situated on it a school, church, 390  
library, public playground, or township park, no permit shall be 391  
issued, nor shall the location or the ownership of a permit be 392  
transferred, by the division until written notice of the filing 393  
of the application with the division is served, by certified 394  
mail, return receipt requested, or by personal service, upon the 395  
authorities in control of the school, church, library, public 396  
playground, or township park and an opportunity is provided them 397  
for a complete hearing upon the advisability of the issuance, 398  
transfer of ownership, or transfer of location of the permit. In 399  
this hearing, no objection to the issuance, transfer of 400  
ownership, or transfer of location of the permit shall be based 401  
upon the noncompliance of the proposed permit premises with 402

local zoning regulations which prohibit the sale of beer or 403  
intoxicating liquor, in an area zoned for commercial or 404  
industrial uses, for a permit premises that would otherwise 405  
qualify for a proper permit issued by the division. Upon the 406  
written request of any of these authorities, the hearing shall 407  
be held in the county seat of the county where the applicant's 408  
business is or is to be conducted. 409

A request for any hearing authorized by this section shall 410  
be made no later than thirty days from the time of notification 411  
by the division. This thirty-day period begins on the date the 412  
division mails notice to the legislative authority or the date 413  
on which the division mails notice to or, by personal service, 414  
serves notice upon, the institution. The division shall conduct 415  
a hearing if the request for the hearing is postmarked by the 416  
deadline date. The division may allow, upon cause shown by the 417  
requesting legislative authority or board, an extension of 418  
thirty additional days for the legislative authority of the 419  
municipal corporation, board of township trustees of the 420  
township, or board of county commissioners of the county in 421  
which a permit premises is or is to be located to object to the 422  
issuance, transfer of ownership, or transfer of location of a 423  
permit. The request for the extension shall be made by the 424  
legislative authority or board to the division no later than 425  
thirty days after the time of notification by the division. 426

(B) When an application for transfer of ownership of a 427  
permit is filed with the division, the division shall give 428  
notice of the application to the tax commissioner. Within twenty 429  
days after receiving this notification, the commissioner shall 430  
notify the division of liquor control and the proposed 431  
transferee of the permit if the permit holder owes to this state 432  
any delinquent horse-racing taxes, alcoholic beverage taxes, 433

motor fuel taxes, petroleum activity taxes, sales or use taxes, 434  
cigarette taxes, other tobacco product taxes, income taxes 435  
withheld from employee compensation, commercial activity taxes, 436  
gross casino revenue taxes, housing market impact taxes, or 437  
gross receipts taxes levied pursuant to section 5739.101 of the 438  
Revised Code, or has failed to file any corresponding returns or 439  
submit any information required by the commissioner, as required 440  
for such taxes, to the extent that any delinquent payment or 441  
return, or any failure to submit information, is known to the 442  
department of taxation at the time of the application. The 443  
division shall not transfer ownership of the permit until 444  
payments known to be delinquent are resolved, returns known to 445  
be delinquent are filed, and any information required by the 446  
commissioner has been provided. As used in this division, 447  
"resolved" means that the delinquent payment has been paid in 448  
full or an amount sufficient to satisfy the delinquent payment 449  
is in escrow for the benefit of the state. The commissioner 450  
shall notify the division of the resolution. After the division 451  
has received the notification from the commissioner, the 452  
division may proceed to transfer ownership of the permit. 453  
Nothing in this division shall be construed to affect or limit 454  
the responsibilities or liabilities of the transferor or the 455  
transferee imposed by Chapter 3769., 4301., 4303., 4305., 5735., 456  
5736., 5739., 5741., 5743., 5747., 5751., ~~or 5753.~~, or 5755. of 457  
the Revised Code. 458

(C) No F or F-2 permit shall be issued for an event until 459  
the applicant has, by means of a form that the division shall 460  
provide to the applicant, notified the chief peace officer of 461  
the political subdivision in which the event will be conducted 462  
of the date, time, place, and duration of the event. 463

(D) The division of liquor control shall notify an 464



applicant for a permit authorized by sections 4303.02 to 4303.23 465  
of the Revised Code of an action pending or judgment entered 466  
against a liquor permit premises, of which the division has 467  
knowledge, pursuant to section 3767.03 or 3767.05 of the Revised 468  
Code if the applicant is applying for a permit at the location 469  
of the premises that is the subject of the action under section 470  
3767.03 or judgment under section 3767.05 of the Revised Code. 471

**Sec. 5703.052.** (A) There is hereby created in the state 472  
treasury the tax refund fund, from which refunds shall be paid 473  
for amounts illegally or erroneously assessed or collected, or 474  
for any other reason overpaid, with respect to taxes levied by 475  
Chapter 4301., 4305., 5726., 5728., 5729., 5731., 5733., 5735., 476  
5736., 5739., 5741., 5743., 5747., 5748., 5749., 5751., ~~or~~ 477  
5753., or 5755. and sections 3737.71, 3905.35, 3905.36, 4303.33, 478  
5707.03, 5725.18, 5727.28, 5727.38, 5727.81, and 5727.811 of the 479  
Revised Code. Refunds for fees levied under sections 3734.90 to 480  
3734.9014 of the Revised Code, wireless 9-1-1 charges imposed 481  
under section 128.40 of the Revised Code, next generation 9-1-1 482  
access fees imposed under sections 128.41 and 128.42 of the 483  
Revised Code, or any penalties assessed with respect to such 484  
fees or charges, that are illegally or erroneously assessed or 485  
collected, or for any other reason overpaid, also shall be paid 486  
from the fund. Refunds for amounts illegally or erroneously 487  
assessed or collected by the tax commissioner, or for any other 488  
reason overpaid, that are due under section 1509.50 of the 489  
Revised Code shall be paid from the fund. Refunds for amounts 490  
illegally or erroneously assessed or collected by the 491  
commissioner, or for any other reason overpaid to the 492  
commissioner, under sections 718.80 to 718.95 of the Revised 493  
Code shall be paid from the fund. However, refunds for amounts 494  
illegally or erroneously assessed or collected by the 495

commissioner, or for any other reason overpaid to the 496  
commissioner, with respect to taxes levied under section 497  
5739.101 of the Revised Code shall not be paid from the tax 498  
refund fund, but shall be paid as provided in section 5739.104 499  
of the Revised Code. 500

(B) (1) Upon certification by the tax commissioner to the 501  
treasurer of state of a tax refund, a wireless 9-1-1 charge 502  
refund, a next generation 9-1-1 access fee refund, or another 503  
amount refunded, or by the superintendent of insurance of a 504  
domestic or foreign insurance tax refund, the treasurer of state 505  
shall place the amount certified to the credit of the fund. The 506  
certified amount transferred shall be derived from the receipts 507  
of the same tax, fee, wireless 9-1-1 charge, next generation 9- 508  
1-1 access fee, or other amount from which the refund arose. 509

(2) When a refund is for a tax, fee, wireless 9-1-1 510  
charge, next generation 9-1-1 access fee, or other amount that 511  
is not levied by the state or that was illegally or erroneously 512  
distributed to a taxing jurisdiction, the tax commissioner shall 513  
recover the amount of that refund from the next distribution of 514  
that tax, fee, wireless 9-1-1 charge, next generation 9-1-1 515  
access fee, or other amount that otherwise would be made to the 516  
taxing jurisdiction. If the amount to be recovered would exceed 517  
twenty-five per cent of the next distribution of that tax, fee, 518  
wireless 9-1-1 charge, next generation 9-1-1 access fee, or 519  
other amount, the commissioner may spread the recovery over more 520  
than one future distribution, taking into account the amount to 521  
be recovered and the amount of the anticipated future 522  
distributions. In no event may the commissioner spread the 523  
recovery over a period to exceed thirty-six months. 524

**Sec. 5703.053.** As used in this section, "postal service" 525

means the United States postal service. 526

An application to the tax commissioner for a tax refund 527  
under section 4307.05, 4307.07, 718.91, 5726.30, 5727.28, 528  
5727.91, 5728.061, 5735.122, 5735.13, 5735.14, 5735.141, 529  
5735.142, 5736.08, 5739.07, 5741.10, 5743.05, 5743.53, 5745.11, 530  
5749.08, ~~or~~ 5751.08, or 5755.05 of the Revised Code or division 531  
(B) of section 5703.05 of the Revised Code, or a fee refunded 532  
under section 3734.905 of the Revised Code, that is received 533  
after the last day for filing under such section shall be 534  
considered to have been filed in a timely manner if: 535

(A) The application is delivered by the postal service and 536  
the earliest postal service postmark on the cover in which the 537  
application is enclosed is not later than the last day for 538  
filing the application; 539

(B) The application is delivered by the postal service, 540  
the only postmark on the cover in which the application is 541  
enclosed was affixed by a private postal meter, the date of that 542  
postmark is not later than the last day for filing the 543  
application, and the application is received within seven days 544  
of such last day; or 545

(C) The application is delivered by the postal service, no 546  
postmark date was affixed to the cover in which the application 547  
is enclosed or the date of the postmark so affixed is not 548  
legible, and the application is received within seven days of 549  
the last day for making the application. 550

**Sec. 5703.19.** (A) To carry out the purposes of the laws 551  
that the tax commissioner is required to administer, the 552  
commissioner or any person employed by the commissioner for that 553  
purpose, upon demand, may inspect books, accounts, records, and 554

memoranda of any person or public utility subject to those laws, 555  
and may examine under oath any officer, agent, or employee of 556  
that person or public utility. Any person other than the 557  
commissioner who makes a demand pursuant to this section shall 558  
produce the person's authority to make the inspection. 559

(B) If a person or public utility receives at least ten 560  
days' written notice of a demand made under division (A) of this 561  
section and refuses to comply with that demand, a penalty of 562  
five hundred dollars shall be imposed upon the person or public 563  
utility for each day the person or public utility refuses to 564  
comply with the demand. Penalties imposed under this division 565  
may be assessed and collected in the same manner as assessments 566  
made under Chapter 3769., 4305., 5727., 5728., 5733., 5735., 567  
5736., 5739., 5743., 5745., 5747., 5749., 5751., ~~or~~ 5753., or 568  
5755., or sections 718.90, 3734.90 to 3734.9014, of the Revised 569  
Code. 570

**Sec. 5703.263.** (A) (1) "Tax return preparer" means any 571  
person other than an accountant or an attorney that operates a 572  
business that prepares, or directly or indirectly employs 573  
another person to prepare, for a taxpayer a tax return or 574  
application for refund in exchange for compensation or 575  
remuneration from the taxpayer or the taxpayer's related member. 576  
The preparation of a substantial portion of a tax return or 577  
application for refund shall be considered to be the same as the 578  
preparation of the return or application for refund. "Tax return 579  
preparer" does not include an individual who performs only one 580  
or more of the following activities: 581

(a) Furnishes typing, reproducing, or other mechanical 582  
assistance; 583

(b) Prepares an application for refund or a return on 584

behalf of an employer by whom the individual is regularly and 585  
continuously employed, or on behalf of an officer or employee of 586  
that employer; 587

(c) Prepares as a fiduciary an application for refund or a 588  
return; 589

(d) Prepares an application for refund or a return for a 590  
taxpayer in response to a notice of deficiency issued to the 591  
taxpayer or the taxpayer's related member, or in response to a 592  
waiver of restriction after the commencement of an audit of the 593  
taxpayer or the taxpayer's related member. 594

(2) "Related member" has the same meaning as in section 595  
5733.042 of the Revised Code. 596

(3) "Accountant" means any of the following: 597

(a) An individual who holds both a CPA certificate and an 598  
Ohio permit or Ohio registration issued by the accountancy board 599  
under section 4701.10 of the Revised Code; 600

(b) An individual who holds a foreign certificate; 601

(c) An individual who is employed by a public accounting 602  
firm with respect to any return prepared under the supervision 603  
of an individual described in division (A)(3)(a) or (b) of this 604  
section, regardless of whether the public accounting firm is 605  
required to register with the accountancy board under section 606  
4701.04 of the Revised Code. 607

(4) "CPA certificate" and "foreign certificate" have the 608  
same meanings as in section 4701.01 of the Revised Code. 609

(5) "Attorney" means an individual who has been admitted 610  
to the bar by order of the supreme court in compliance with its 611  
prescribed and published rules, is permitted to practice as an 612

attorney and counselor at law in this state under Chapter 4705. 613  
of the Revised Code, and is not currently suspended or removed 614  
from such practice under that chapter. 615

(6) A tax return preparer engages in "prohibited conduct" 616  
if the preparer does any of the following: 617

(a) Prepares any return or application for refund that 618  
includes an understatement of a taxpayer's tax liability due to 619  
an unreasonable position or due to willful or reckless conduct. 620  
For the purposes of this division, "unreasonable position" and 621  
"willful or reckless conduct" have the meanings as used in 622  
section 6694 of the Internal Revenue Code. 623

(b) When required under any provision of Title LVII of the 624  
Revised Code, the preparer fails to do any of the following: 625

(i) Provide copies of a return or application for refund; 626

(ii) Provide the preparer's signature or federal preparer 627  
tax identification number on a return or application for refund; 628

(iii) Retain copies of the preparer's records; 629

(iv) Provide any information or documents requested by the 630  
tax commissioner; 631

(v) Act diligently in determining a taxpayer's eligibility 632  
for tax credits, deductions, or exemptions. 633

(c) Negotiates a check or other negotiable instrument 634  
issued to a taxpayer by the department of taxation without the 635  
permission of the taxpayer; 636

(d) Engages in any conduct subject to criminal penalties 637  
under Title LVII of the Revised Code; 638

(e) Misrepresents the preparer's eligibility to file 639

returns or applications for refund on behalf of taxpayers, or 640  
otherwise misrepresents the preparer's experience or education; 641

(f) Guarantees the payment of any tax refund or the 642  
allowance of any tax credit, deduction, or exemption; 643

(g) Engages in any other fraudulent or deceptive conduct 644  
that substantially interferes with the proper administration of 645  
any provision of Title LVII of the Revised Code. 646

(7) "State" means a state of the United States, the 647  
District of Columbia, the commonwealth of Puerto Rico, or any 648  
territory or possession of the United States. 649

(B) When a tax return preparer engages in prohibited 650  
conduct, the commissioner, may do either or both of the 651  
following: 652

(1) If the commissioner has previously warned the tax 653  
return preparer in writing of the consequences of continuing to 654  
engage in prohibited conduct, impose a penalty not exceeding one 655  
hundred dollars per instance of prohibited conduct; 656

(2) Regardless of whether the commissioner has previously 657  
warned the tax return preparer, request that the attorney 658  
general apply to a court of competent jurisdiction for an 659  
injunction to restrain the preparer from further engaging in the 660  
prohibited conduct. The court may take either of the following 661  
actions: 662

(a) If the court finds that injunctive relief is 663  
appropriate to prevent the recurrence of the prohibited conduct, 664  
the court shall issue an injunction against the preparer 665  
enjoining the preparer from engaging in such conduct. 666

(b) If the court finds that the preparer has continually 667

or repeatedly engaged in prohibited conduct, and that enjoining 668  
the preparer solely from engaging in such conduct would not be 669  
sufficient to prevent the preparer's interference with the 670  
proper administration of any provision of Title LVII of the 671  
Revised Code, the court may issue an injunction against the 672  
preparer enjoining the preparer from acting as a tax return 673  
preparer in this state. 674

If a tax return preparer has been enjoined from preparing 675  
tax returns or applications for refunds by a federal court or by 676  
another state court in the five years preceding the date on 677  
which an injunction is requested under this section, that prior 678  
injunction shall be sufficient to establish a prima facie case 679  
for the issuance of an injunction under division (B)(2) of this 680  
section. 681

(C) The commissioner may require a tax return preparer to 682  
include the preparer's name and federal preparer tax 683  
identification number when filing any return or application for 684  
refund. If a tax return preparer fails to include this 685  
information when required to do so by the commissioner, or if 686  
the information provided is false, inaccurate, or incomplete, 687  
the commissioner may impose a penalty of fifty dollars for each 688  
such failure, provided that the maximum penalty imposed on a 689  
preparer under this division in a calendar year shall not exceed 690  
twenty-five thousand dollars. 691

(D) The penalties imposed under divisions (B)(1) and (C) 692  
of this section may be assessed and collected in the same manner 693  
as assessments made under Chapter 3769., 4305., 5727., 5728., 694  
5733., 5735., 5736., 5739., 5743., 5745., 5747., 5749., 5751., 695  
~~or~~ 5753., or 5755., section 718.90, or sections 3734.90 to 696  
3734.9014 of the Revised Code. The commissioner may abate all or 697



a portion of any penalty imposed under this section upon the 698  
showing of good cause by the tax return preparer. 699

**Sec. 5703.50.** As used in sections 5703.50 to 5703.53 of 700  
the Revised Code: 701

(A) "Tax" includes only those taxes imposed on tangible 702  
personal property listed in accordance with Chapter 5711. of the 703  
Revised Code, taxes imposed under Chapters 5733., 5736., 5739., 704  
5741., 5747., ~~and 5751.,~~ and 5755. of the Revised Code, and the 705  
tax administered under sections 718.80 to 718.95 of the Revised 706  
Code. 707

(B) "Taxpayer" means a person subject to or potentially 708  
subject to a tax including an employer required to deduct and 709  
withhold any amount under section 5747.06 of the Revised Code. 710

(C) "Audit" means the examination of a taxpayer or the 711  
inspection of the books, records, memoranda, or accounts of a 712  
taxpayer for the purpose of determining liability for a tax. 713

(D) "Assessment" means a notice of underpayment or 714  
nonpayment of a tax issued pursuant to section 718.90, 5711.26, 715  
5711.32, 5733.11, 5736.09, 5739.13, 5741.11, 5741.13, 5747.13, 716  
~~or 5751.09,~~ or 5755.06 of the Revised Code. 717

(E) "County auditor" means the auditor of the county in 718  
which the tangible personal property subject to a tax is 719  
located. 720

**Sec. 5703.70.** (A) On the filing of an application for 721  
refund under section 718.91, 3734.905, 4307.05, 4307.07, 722  
5726.30, 5727.28, 5727.91, 5728.061, 5733.12, 5735.122, 5735.13, 723  
5735.14, 5735.141, 5735.142, 5735.18, 5736.08, 5739.07, 724  
5739.071, 5739.104, 5741.10, 5743.05, 5743.53, 5747.11, 5749.08, 725  
5751.08, ~~or 5753.06,~~ 5755.05 of the Revised Code, or an 726

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 provides additional information to the tax commissioner within the time prescribed by division (A) of this section, the commissioner shall take no further action, and the refund or compensation amount denied becomes final.

(C) (1) If the applicant requests a hearing within the time prescribed by division (A) of this section, the tax 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 such adjustments to the refund or compensation as the commissioner finds proper, and shall issue a final determination thereon.

(2) If the applicant does not request a hearing, but provides additional information, within the time prescribed by division (A) of this section, the commissioner shall review the information, make such adjustments to the refund or compensation as the commissioner finds proper, and issue a final determination thereon. The commissioner may review such

information and make such adjustments as many times as the 757  
commissioner finds proper before the issuance of a final 758  
determination. 759

(3) If the applicant requests a hearing and provides 760  
additional information within the time prescribed by division 761  
(A) of this section, the commissioner may review the information 762  
and make such adjustments to the refund or compensation as the 763  
commissioner finds proper. The commissioner may review such 764  
information and make such adjustments as many times as the 765  
commissioner finds proper before the issuance of a final 766  
determination. 767

The commissioner shall assign a time and place for the 768  
hearing and notify the applicant of such time and place, but the 769  
commissioner may continue the hearing from time to time, as 770  
necessary. After the hearing, the commissioner may make any 771  
additional adjustments to the refund or compensation as the 772  
commissioner finds proper and shall issue a final determination 773  
thereon. 774

(4) The commissioner shall serve a copy of the final 775  
determination made under division (C) (1), (2), or (3) of this 776  
section on the applicant in the manner provided in section 777  
5703.37 of the Revised Code, and the decision is final, subject 778  
to appeal under section 5717.02 of the Revised Code. 779

(D) The tax commissioner shall certify to the director of 780  
budget and management and treasurer of state for payment from 781  
the tax refund fund created by section 5703.052 of the Revised 782  
Code, the amount of the refund to be refunded under division (B) 783  
or (C) of this section. The commissioner also shall certify to 784  
the director and treasurer of state for payment from the general 785  
revenue fund the amount of compensation to be paid under 786

division (B) or (C) of this section. 787

**Sec. 5703.77.** (A) As used in this section: 788

(1) "Taxpayer" means a person subject to or previously 789  
subject to a tax or fee, a person that remits a tax or fee, or a 790  
person required to or previously required to withhold or collect 791  
and remit a tax or fee on behalf of another person. 792

(2) "Tax or fee" means a tax or fee administered by the 793  
tax commissioner. 794

(3) "Credit account balance" means the amount that a 795  
taxpayer remits to the state in excess of the amount required to 796  
be remitted, after accounting for factors applicable to the 797  
taxpayer such as accelerated payments, estimated payments, tax 798  
credits, and tax credit balances that may be carried forward. 799

(4) "Tax debt" means an unpaid tax or fee or any unpaid 800  
penalty, interest, or additional charge on such a tax or fee due 801  
the state. 802

(B) As soon as practicable, but not later than sixty days 803  
before the expiration of the period of time during which a 804  
taxpayer may file a refund application for a tax or fee, the tax 805  
commissioner shall review the taxpayer's accounts for the tax or 806  
fee and notify the taxpayer of any credit account balance for 807  
which the commissioner is required to issue a refund if the 808  
taxpayer were to file a refund application for that balance, 809  
regardless of whether the taxpayer files a refund application or 810  
amended return with respect to that tax or fee. The notice shall 811  
be made using contact information for the taxpayer on file with 812  
the commissioner. 813

(C) Notwithstanding sections 128.47, 718.91, 3734.905, 814  
4307.05, 5726.30, 5727.28, 5727.42, 5727.91, 5728.061, 5735.122, 815

5736.08, 5739.07, 5739.104, 5741.10, 5743.05, 5743.53, 5747.11, 816  
5749.08, 5751.08, 5753.06, 5755.05, and any other section of the 817  
Revised Code governing refunds, the commissioner may apply the 818  
amount of any credit account balance for which the commissioner 819  
is required to issue a refund if the taxpayer were to file a 820  
refund application for that balance as a credit against the 821  
taxpayer's liability for the tax or fee in the taxpayer's next 822  
reporting period for that tax or fee or issue a refund of that 823  
credit account balance to the taxpayer, subject to division (D) 824  
of this section. 825

(D) Before issuing a refund to a taxpayer under division 826  
(C) of this section, the tax commissioner shall withhold from 827  
that refund the amount of any of the taxpayer's tax debt 828  
certified to the attorney general under section 131.02 of the 829  
Revised Code and the amount of the taxpayer's liability, if any, 830  
for a tax debt. The commissioner shall apply any amount withheld 831  
first in satisfaction of the amount of the taxpayer's certified 832  
tax debt and then in satisfaction of the taxpayer's liability. 833  
If the credit account balance originates from the tax 834  
administered under sections 718.80 to 718.95 of the Revised 835  
Code, it may be applied only against the taxpayer's certified 836  
tax debt or tax liability due under those sections. 837

(E) The tax commissioner may adopt rules to administer 838  
this section. 839

**Sec. 5703.90.** If any tax administered by the tax 840  
commissioner remains unpaid after the date the tax is due, the 841  
commissioner may issue an assessment for the unpaid tax, and for 842  
any related penalties and interest, against any person liable 843  
for the amount due, including, but not limited to, a person that 844  
is jointly and severally liable for the amount under Chapter 845

5726. ~~or,~~ 5751.,  ~~or~~ 5755. of the Revised Code, a partner liable 846  
for the tax liability of a partnership, a director liable for 847  
the tax liability of a dissolved corporation, or any other 848  
person liable for the tax liability of another person under the 849  
Revised Code. The commissioner shall issue the assessment in 850  
accordance with any other provision of the Revised Code 851  
applicable to assessments for the tax for which the person to be 852  
assessed is liable. 853

**Sec. 5725.26.** The real estate of a financial institution 854  
or dealer in intangibles shall be taxed in the place where it is 855  
located, the same as the real estate of persons is taxed, but 856  
the taxes provided for in Chapters 5725., 5726., 5733.,  ~~and~~  857  
5751.,  ~~and~~  5755. of the Revised Code shall be in lieu of all 858  
other taxes on the other property and assets of such institution 859  
or dealer, except personal property taxable under Chapter 5711. 860  
of the Revised Code and leased, or held for the purpose of 861  
leasing, to others if the owner or lessor of the property 862  
acquired it for the sole purpose of leasing it to others. 863

For reports required to be filed under section 5725.14 of 864  
the Revised Code in 2003 and thereafter, nothing in this section 865  
shall be construed to exempt the property of any dealer in 866  
intangibles under section 5725.13 of the Revised Code from the 867  
tax imposed under section 5707.03 of the Revised Code. 868

**Sec. 5747.081.** If any portion of a taxpayer's income or 869  
loss reported on the annual return required by section 5747.08 870  
of the Revised Code is attributable to ownership, by any person, 871  
of a taxable house, as defined in section 5755.01 of the Revised 872  
Code, located in this state, the taxpayer shall include on the 873  
annual return on which such income or losses are reported the 874  
parcel identification number of each such house and identify the 875

county in which the house is located. 876

**Sec. 5751.051.** (A) Not later than the tenth day of the 877  
second month after the end of each calendar quarter, every 878  
taxpayer shall file with the tax commissioner a tax return in 879  
such form as the commissioner prescribes. The return shall 880  
include, but is not limited to, the amount of the taxpayer's 881  
taxable gross receipts for the calendar quarter and shall 882  
indicate the amount of tax due under section 5751.03 of the 883  
Revised Code for the calendar quarter. If any portion of a 884  
taxpayer's taxable gross receipts is attributable to ownership, 885  
by any person, of a taxable house, as defined in section 5755.01 886  
of the Revised Code, located in this state, the return shall 887  
include the parcel identification number of each such house and 888  
identify the county in which the house is located. 889

(B) (1) Subject to division (B) of section 5751.05 of the 890  
Revised Code, a taxpayer shall report the taxable gross receipts 891  
for that calendar quarter. 892

(2) With respect to taxable gross receipts incorrectly 893  
reported in a calendar quarter that has a lower tax rate, the 894  
tax shall be computed at the tax rate in effect for the 895  
quarterly return in which such receipts should have been 896  
reported. Nothing in division (B) (2) of this section prohibits a 897  
taxpayer from filing an application for refund under section 898  
5751.08 of the Revised Code with regard to the incorrect 899  
reporting of taxable gross receipts discovered after filing the 900  
annual return described in division (C) of this section. 901

A tax return shall not be deemed to be an incorrect 902  
reporting of taxable gross receipts for the purposes of division 903  
(B) (2) of this section if the return reflects between ninety- 904  
five and one hundred five per cent of the actual taxable gross 905

receipts for the calendar quarter. 906

(C) For the purposes of division (B) (2) of this section, 907  
the tax return filed for the fourth calendar quarter of a 908  
calendar year is the annual return for the privilege tax imposed 909  
by this chapter. Such return shall report any additional taxable 910  
gross receipts not previously reported in the calendar year and 911  
shall adjust for any over-reported taxable gross receipts in the 912  
calendar year. If the taxpayer ceases to be a taxpayer before 913  
the end of the calendar year, the last return the taxpayer is 914  
required to file shall be the annual return for the taxpayer and 915  
the taxpayer shall report any additional taxable gross receipts 916  
not previously reported in the calendar year and shall adjust 917  
for any over-reported taxable gross receipts in the calendar 918  
year. 919

(D) Because the tax imposed by this chapter is a privilege 920  
tax, the tax rate with respect to taxable gross receipts for a 921  
calendar quarter is not fixed until the end of the measurement 922  
period for each calendar quarter. Subject to division (B) (2) of 923  
this section, the total amount of taxable gross receipts 924  
reported for a given calendar quarter shall be subject to the 925  
tax rate in effect in that quarter. 926

**Sec. 5755.01. As used in this chapter:** 927

(A) "Taxable house" means a single-family, two-family, or 928  
three-family dwelling. 929

(B) "Person" means an individual, receiver, assignee, 930  
trustee in bankruptcy, firm, company, joint-stock company, 931  
business trust, estate, partnership, limited liability 932  
partnership, limited liability company, association, joint 933  
venture, club, society, for-profit corporation, S corporation, 934



qualified subchapter S subsidiary, qualified subchapter S trust, 935  
trust, entity that is disregarded for federal income tax 936  
purposes, and any other entity. 937

(C) "Combined taxpayer group" means a group of two or more 938  
persons treated as a single taxpayer for purposes of this 939  
chapter under section 5755.011 of the Revised Code. 940

(D) "Taxpayer" means any person or combined taxpayer group 941  
subject to the tax levied under section 5755.02 of the Revised 942  
Code. "Taxpayer" does not include an excluded person. 943

(E) "Excluded person" means any of the following: 944

(1) A county land reutilization corporation organized 945  
under Chapter 1724. of the Revised Code; 946

(2) A port authority organized under Chapter 4582. of the 947  
Revised Code; 948

(3) An organization described under section 501(c)(3) of 949  
the Internal Revenue Code and exempt from federal income 950  
taxation under section 501(a) of the Internal Revenue Code. 951

(F) "Reporting person" means a person in a combined 952  
taxpayer group that is designated by that group to legally bind 953  
the group for all filings and tax liabilities and to receive all 954  
legal notices with respect to matters under this chapter. 955

(G) "Tax period" means a calendar month. 956

**Sec. 5755.011.** (A) All persons, except an excluded person, 957  
having more than fifty per cent of the value of their ownership 958  
interest owned or controlled, directly or constructively through 959  
related interests, by common owners during all or any portion of 960  
the tax period, together with the common owners, shall be 961  
members of a combined taxpayer group. 962

(B) A combined taxpayer group shall file returns and pay taxes under this chapter as a single taxpayer. 963  
964

(C) In the case of one or more persons formed under Chapter 1706. of the Revised Code or under the laws of any state or of the United States as a limited liability company and series thereof, such limited liability company and any series thereof, if owned or shared by the same holding company or that have joint corporate or common control, shall file as a combined taxpayer group for the tax period. 965  
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(D) All members of a combined taxpayer group during the tax period or periods for which additional tax, penalty, or interest is owed are jointly and severally liable for such amounts. Although the reporting person will be assessed for the liability, such amounts due may be collected by assessment against any member of the group as provided in section 5703.90 of the Revised Code or pursued against any member of the group when a liability is certified to the attorney general under section 131.02 of the Revised Code. 972  
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**Sec. 5755.02.** For the purpose of funding the needs of this state and its local governments, there is hereby levied a housing market impact tax on each person or combined taxpayer group owning fifty or more taxable houses in any county. The tax levied under this section shall equal two thousand dollars for each taxable house owned on the first day of each tax period. 981  
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To the extent a county auditor is aware of a person's liability for the tax levied under this section due to ownership of the requisite number of taxable houses in the county, the auditor shall notify the person on such a person's tax bill prepared and mailed or delivered under section 323.13 of the Revised Code that the person may be subject to the tax levied 987  
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under this section. 993

Sec. 5755.03. (A) A taxpayer or, in the case of a combined 994  
taxpayer group, the reporting person, on or before the twenty- 995  
first day of each month, shall make and file a return for the 996  
preceding tax period on a form prescribed by the tax 997  
commissioner and shall pay the tax shown on the return to be 998  
due. If required by the tax commissioner, a taxpayer shall file 999  
the tax return electronically. The commissioner may require 1000  
taxpayers to use the Ohio business gateway as defined in section 1001  
718.01 of the Revised Code to file returns and remit the tax, or 1002  
may provide another means for taxpayers to file and remit the 1003  
tax electronically. 1004

(B) A person required by this section to remit taxes or 1005  
file returns electronically may apply to the commissioner, on a 1006  
form prescribed by the commissioner, to be excused from that 1007  
requirement. The commissioner may excuse a person from that 1008  
requirement for good cause. 1009

(C) (1) The housing market impact tax revenue fund is 1010  
hereby created in the state treasury, which shall consist of all 1011  
money collected from the tax levied under section 5755.02 of the 1012  
Revised Code. 1013

(2) From the housing market impact tax revenue fund the 1014  
director of budget and management shall transfer as needed to 1015  
the tax refund fund amounts equal to the refunds certified by 1016  
the tax commissioner under section 5755.05 of the Revised Code 1017  
and attributable to the tax levied under section 5755.02 of the 1018  
Revised Code. 1019

(3) After making any transfers required by division (C) (2) 1020  
of this section, but not later than the twenty-eighth day of 1021

each month, the director of budget and management shall transfer 1022  
fifty per cent of the balance of the housing market impact tax 1023  
revenue fund tax fund to the low- and moderate-income housing 1024  
trust fund created under section 174.02 of the Revised Code and 1025  
the remaining fifty per cent to the local government fund. 1026

**Sec. 5755.04.** (A) (1) A taxpayer who fails to file a return 1027  
or pay the full amount of the tax due within the period 1028  
prescribed under this chapter shall pay a penalty in an amount 1029  
not exceeding the product of: 1030

(a) Five per cent of the median Ohio home price as listed 1031  
in the American community survey published by the United States 1032  
census bureau applicable to the last year for which such data is 1033  
published; 1034

(b) The number of taxable houses owned by the taxpayer on 1035  
the first day of the tax period to which the return applies. 1036

(2) The penalty imposed under division (A) (1) of this 1037  
section is in addition to any other penalty imposed under this 1038  
chapter. A penalty may be collected by assessment in the manner 1039  
prescribed by section 5755.06 of the Revised Code. The tax 1040  
commissioner may abate all or a portion of such a penalty. 1041

(B) If the tax due under section 5755.02 of the Revised 1042  
Code is not timely paid, the taxpayer shall pay interest at the 1043  
rate per annum prescribed in section 5703.47 of the Revised Code 1044  
beginning on the day the tax was due through the day the tax is 1045  
paid or an assessment is issued, whichever occurs first. 1046

(C) The tax commissioner shall collect any penalty or 1047  
interest as if it were the tax levied by section 5755.02 of the 1048  
Revised Code. Penalties and interest shall be credited as if it 1049  
was revenue arising from the applicable tax. 1050

Sec. 5755.05. (A) A taxpayer may apply to the tax commissioner for a refund of any amount imposed under this chapter that was overpaid, paid illegally or erroneously, or paid on an illegal or erroneous assessment. The application shall be on a form prescribed by the tax commissioner. The taxpayer shall provide the amount of the requested refund along with the claimed reasons for, and documentation to support, the issuance of a refund. The taxpayer shall file the application with the tax commissioner within four years after the date the payment was made unless the applicant has waived the time limitation under division (D) of section 5755.06 of the Revised Code. In the latter event, the four-year limitation is extended for the same period of time as the waiver. 1051  
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(B) Upon the filing of a refund application, the tax commissioner shall determine the amount of refund to which the applicant is entitled. If the amount is greater than that claimed, the tax commissioner shall certify the amount to the director of budget and management and treasurer of state for payment from the tax refund fund. If the amount is less than that claimed, the tax commissioner shall proceed under section 5703.70 of the Revised Code. 1064  
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(C) Interest on a refund applied for under this section, computed at the rate provided for in section 5703.47 of the Revised Code, shall be allowed from the later of the date the payment was due or the date payment was made. Except as provided in section 5755.06 of the Revised Code, the tax commissioner may, with the consent of the taxpayer, provide for crediting against the tax due for a tax period, the amount of any refund due the taxpayer for a preceding tax period. 1072  
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Sec. 5755.051. As used in this section, "debt to the 1080

state" means unpaid taxes that are due the state, unpaid 1081  
workers' compensation premiums that are due, unpaid unemployment 1082  
compensation contributions that are due, unpaid unemployment 1083  
compensation payments in lieu of contributions that are due, 1084  
unpaid fees payable to the state or to the clerk of courts under 1085  
section 4505.06 of the Revised Code, incorrect medical 1086  
assistance payments, or any unpaid charge, penalty, or interest 1087  
arising from any of the foregoing. A debt to the state is not a 1088  
"debt to the state" as used in this section unless the liability 1089  
underlying the debt to the state has become incontestable 1090  
because the time for appealing, reconsidering, reassessing, or 1091  
otherwise questioning the liability has expired or the liability 1092  
has been finally determined to be valid. 1093

If a taxpayer who is entitled to a refund under section 1094  
5755.05 of the Revised Code owes a debt to the state, the amount 1095  
refundable may be applied in satisfaction of the debt to the 1096  
state. If the amount refundable is less than the amount of the 1097  
debt to the state, the amount refundable may be applied in 1098  
partial satisfaction of the debt. If the amount refundable is 1099  
greater than the amount of the debt, the amount refundable 1100  
remaining after satisfaction of the debt shall be refunded to 1101  
the taxpayer. 1102

**Sec. 5755.052.** No person shall knowingly make, present, 1103  
aid, or assist in the preparation or presentation of a false or 1104  
fraudulent report, return, schedule, statement, claim, or 1105  
document authorized or required by law to be filed with the 1106  
department of taxation, the treasurer of state, a county 1107  
auditor, a county treasurer, or a county clerk of courts, or 1108  
knowingly procure, counsel, or advise the preparation or 1109  
presentation of such report, return, schedule, statement, claim, 1110  
or document, or knowingly change, alter, or amend, or knowingly 1111

procure, counsel, or advise such change, alteration, or 1112  
amendment of the records upon which such report, return, 1113  
schedule, statement, claim, or document is based with intent to 1114  
defraud the state or any of its subdivisions. With respect to 1115  
such acts or conduct, no conviction shall be had under any other 1116  
section of the Revised Code. 1117

**Sec. 5755.06.** (A) (1) The tax commissioner may issue an 1118  
assessment, based on any information in the commissioner's 1119  
possession, against a taxpayer who fails to pay any tax levied 1120  
under section 5755.02 of the Revised Code or to file a return 1121  
under section 5755.03 of the Revised Code. The tax commissioner 1122  
shall give the taxpayer written notice of the assessment under 1123  
section 5703.37 of the Revised Code. With the notice, the tax 1124  
commissioner shall include instructions on how to petition for 1125  
reassessment and on how to request a hearing with respect to the 1126  
petition. 1127

(2) Unless the taxpayer, within sixty days after service 1128  
of the notice of assessment, files with the tax commissioner, 1129  
either personally or by certified mail, a written petition 1130  
signed by the taxpayer, or by the taxpayer's authorized agent 1131  
who has knowledge of the facts, the assessment becomes final, 1132  
and the amount of the assessment is due and payable from the 1133  
taxpayer to the treasurer of state. The petition shall indicate 1134  
the taxpayer's objections to the assessment. Additional 1135  
objections may be raised in writing if they are received by the 1136  
tax commissioner before the date shown on the final 1137  
determination. 1138

(3) If a petition for reassessment has been properly 1139  
filed, the tax commissioner shall proceed under section 5703.60 1140  
of the Revised Code. 1141

(4) After an assessment becomes final, if any portion of 1142  
the assessment, including penalties and accrued interest, 1143  
remains unpaid, the tax commissioner may file a certified copy 1144  
of the entry making the assessment final in the office of the 1145  
clerk of the court of common pleas of Franklin county or in the 1146  
office of the clerk of the court of common pleas of the county 1147  
in which the taxpayer resides, or the taxpayer's principal place 1148  
of business in this state is located. Immediately upon the 1149  
filing of the entry, the clerk shall enter a judgment for the 1150  
state against the taxpayer assessed in the amount shown on the 1151  
entry. The judgment has the same effect as other judgments. 1152  
Execution shall issue upon the judgment at the request of the 1153  
tax commissioner, and all laws applicable to sales on execution 1154  
apply to sales made under the judgment. 1155

(5) If the assessment is not paid in its entirety within 1156  
sixty days after the day the assessment was issued, the portion 1157  
of the assessment consisting of tax due shall bear interest at 1158  
the rate per annum prescribed by section 5703.47 of the Revised 1159  
Code from the day the tax commissioner issued the assessment 1160  
until the assessment is paid or until it is certified to the 1161  
attorney general for collection under section 131.02 of the 1162  
Revised Code, whichever comes first. If the unpaid portion of 1163  
the assessment is certified to the attorney general for 1164  
collection, the entire unpaid portion of the assessment shall 1165  
bear interest at the rate per annum prescribed by section 1166  
5703.47 of the Revised Code from the date of certification until 1167  
the date it is paid in its entirety. Interest shall be paid in 1168  
the same manner as the tax levied under section 5755.02 of the 1169  
Revised Code and may be collected by the issuance of an 1170  
assessment under this section. 1171

(B) If the tax commissioner believes that collection of 1172



the tax levied under section 5755.02 of the Revised Code will be 1173  
jeopardized unless proceedings to collect or secure collection 1174  
of the tax are instituted without delay, the commissioner may 1175  
issue a jeopardy assessment against the taxpayer that is liable 1176  
for the tax. Immediately upon the issuance of a jeopardy 1177  
assessment, the tax commissioner shall file an entry with the 1178  
clerk of the court of common pleas in the manner prescribed by 1179  
division (A) (4) of this section, and the clerk shall proceed as 1180  
directed in that division. Notice of the jeopardy assessment 1181  
shall be served on the taxpayer or the taxpayer's authorized 1182  
agent under section 5703.37 of the Revised Code within five days 1183  
after the filing of the entry with the clerk. The total amount 1184  
assessed is immediately due and payable, unless the taxpayer 1185  
assessed files a petition for reassessment under division (A) (2) 1186  
of this section and provides security in a form satisfactory to 1187  
the tax commissioner that is in an amount sufficient to satisfy 1188  
the unpaid balance of the assessment. If a petition for 1189  
reassessment has been filed, and if satisfactory security has 1190  
been provided, the tax commissioner shall proceed under division 1191  
(A) (3) of this section. Full or partial payment of the 1192  
assessment does not prejudice the tax commissioner's 1193  
consideration of the petition for reassessment. 1194

(C) The tax commissioner shall immediately forward to the 1195  
treasurer of state all amounts the tax commissioner receives 1196  
under this section, and the amounts forwarded shall be treated 1197  
as if they were revenue arising from the tax levied under 1198  
section 5755.02 of the Revised Code. 1199

(D) Except as otherwise provided in this division, no 1200  
assessment shall be issued against a taxpayer for the tax levied 1201  
under section 5755.02 of the Revised Code more than four years 1202  
after the due date for filing the return for the tax period for 1203

which the tax was reported, or more than four years after the 1204  
return for the tax period was filed, whichever is later. This 1205  
division does not bar an assessment against a taxpayer who fails 1206  
to file a return as required by section 5755.03 of the Revised 1207  
Code or who files a fraudulent return, or when the taxpayer and 1208  
the tax commissioner waive in writing the time limitation. 1209

(E) If the whereabouts of a person subject to this chapter 1210  
is not known to the tax commissioner, the commissioner shall 1211  
follow the procedures under section 5703.37 of the Revised Code. 1212

**Sec. 5755.07.** The tax commissioner shall administer and 1213  
enforce this chapter. In addition to any other powers conferred 1214  
upon the tax commissioner by law, the tax commissioner may do 1215  
any of the following: 1216

(A) Prescribe all forms that are required to be filed 1217  
under this chapter; 1218

(B) Appoint professional, technical, and clerical 1219  
employees as are necessary to carry out the tax commissioner's 1220  
duties under this chapter; 1221

(C) Adopt rules that are necessary and proper to carry out 1222  
this chapter. 1223

Notwithstanding any provision of section 121.95 of the 1224  
Revised Code to the contrary, a regulatory restriction contained 1225  
in a rule adopted under this section is not subject to sections 1226  
121.95 to 121.953 of the Revised Code. 1227

**Sec. 5755.99.** (A) Whoever violates section 5755.052 of the 1228  
Revised Code is guilty of a felony of the fifth degree and the 1229  
court may impose upon the offender an additional fine of not 1230  
more than seven hundred fifty thousand dollars. 1231

(B) The penalties authorized in this section are in 1232  
addition to any penalties imposed by the tax commissioner under 1233  
section 5755.04 of the Revised Code. 1234

**Section 2.** That existing sections 131.02, 319.202, 1235  
715.013, 4303.26, 5703.052, 5703.053, 5703.19, 5703.263, 1236  
5703.50, 5703.70, 5703.77, 5703.90, 5725.26, and 5751.051 of the 1237  
Revised Code are hereby repealed. 1238

**Section 3.** Within twelve months after the effective date 1239  
of this section, a pass-through entity, as defined in section 1240  
5733.04 of the Revised Code, that owns a taxable house, as 1241  
defined in section 5755.01 of the Revised Code, shall file a 1242  
statement with the county auditor of the county in which the 1243  
taxable house is located that includes both of the following: 1244

(A) The name, address, telephone number, and electronic 1245  
mail address of the entity and an owner, member, manager, 1246  
officer, partner, or associate, as applicable, of the entity; 1247

(B) The address and parcel identification number of the 1248  
taxable house or houses owned by the entity. 1249

**Section 4.** The tax levied under section 5755.02 of the 1250  
Revised Code, as enacted by this act, applies on and after the 1251  
first day of January following the effective date of this 1252  
section. 1253