As Introduced

136th General Assembly
Regular Session
2025-2026

S. B. No. 28

Senators Blessing, Antonio

Cosponsors: Senators Craig, Hicks-Hudson, Weinstein

A BILL

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

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

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

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

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

(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 of the indebtedness.

(2) If the amount payable to this state arises from a tax levied under Chapter 5733., 5739., 5741., 5747., ~~or~~ 5751., or

5755. of the Revised Code, the notice also shall specify all of the following:

(a) The assessment or case number;

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

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

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

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

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

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

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

(1) Compromise the claim;

(2) Extend for a reasonable period the time for payment of the claim by agreeing to accept monthly or other periodic payments. The agreement may require security for payment of the claim.

(3) Add fees to recover the cost of processing checks or other draft instruments returned for insufficient funds and the

cost of providing electronic payment options.

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

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

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

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

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

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

(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 real property conveyance or manufactured or mobile home conveyance presented to the auditor pursuant to section 319.20 of the Revised Code or registers any manufactured or mobile home conveyance pursuant to section 4503.061 of the Revised Code, the grantee or the grantee's representative shall submit, either electronically or three written copies of, a statement, in the form prescribed by the tax commissioner, and other information as the county auditor may require, declaring the value of real property or manufactured or mobile home conveyed, except that when the transfer is exempt under division (G)(3) of section 319.54 of the Revised Code only a statement of the reason for the exemption shall be required. Each statement submitted under this section shall contain the information required under divisions ~~(A)~~ (A)(1) and ~~(B)~~ (2) of this section. If a taxable house is conveyed to a pass-through entity, the statement submitted under this section shall include 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.

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

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

~~(2)~~ (b) Be accompanied by a sworn or affirmed instrument stating:

~~(a)~~ (i) To the best of the grantor's knowledge the real property or the manufactured or mobile home that is the subject of the conveyance is eligible for and will receive a reduction in taxes for or payable in the current year under division (A) of section 323.152 or under section 4503.065 of the Revised Code and that the reduction or reductions will be reflected in the grantee's taxes;

~~(b)~~ (ii) The estimated amount of such reductions that will be reflected in the grantee's taxes;

~~(c)~~ (iii) That the grantor and the grantee have considered and accounted for the total estimated amount of such reductions to the satisfaction of both the grantee and the grantor. The auditor shall indorse the instrument, return 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.

~~(B)~~ (2) Each statement submitted under this section shall either:

~~(1)~~ (a) Contain an affirmation by the grantee that the grantor has been asked by the grantee or the grantee's representative whether to the best of the grantor's knowledge the real property conveyed qualified for the current agricultural use valuation under section 5713.30 of the Revised Code either for the preceding or the current year and that the grantor indicated that to the best of the grantor's knowledge the property conveyed was not so qualified; or

~~(2)~~ (b) Be accompanied by a sworn or affirmed instrument stating:

~~(a)~~ (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;

~~(b)~~ (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;

~~(c)~~ (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.

(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:

(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;

(2) The address and parcel identification number of the taxable house or houses owned directly or indirectly by the entity being transferred.

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

(D) The auditor shall indorse each conveyance on its face to indicate the amount of the conveyance fee and compliance with this section and if the property is residential rental property include a statement that the grantee shall file with the county auditor the information required under division (A) or (C) of section 5323.02 of the Revised Code. The auditor shall retain the original copy of the statement of value, forward to the tax commissioner one copy on which shall be noted the most recent assessed value of the property, and furnish one copy to the grantee or the grantee's representative.

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

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

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

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

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

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

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

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

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

(1) Amounts received for admission to any place;

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

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

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

D permit is filed, when class C or D permits become available, or when an application for transfer of ownership of a class C or D permit or transfer of a location of a class C or D permit is filed, no permit shall be issued, nor shall the location or the ownership of a permit be transferred, by the division until the division notifies the legislative authority of the municipal corporation if the business or event is or is to be located within the corporate limits of a municipal corporation, or the clerk of the board of county commissioners and the fiscal officer of the board of township trustees in the county in which the business or event is or is to be conducted if the business is or is to be located outside the corporate limits of a municipal corporation, and an opportunity is provided officials or employees of the municipal corporation or county and township, who shall be designated by the legislative authority or the board of county commissioners or board of township trustees, for a complete hearing upon the advisability of the issuance, transfer of ownership, or transfer of location of the permit. In this hearing, no objection to the issuance, transfer of ownership, or transfer of location of the permit shall be based upon noncompliance of the proposed permit premises with local zoning regulations which prohibit the sale of beer or intoxicating liquor, in an area zoned for commercial or industrial uses, for a permit premises that would otherwise qualify for a proper permit issued by the division.

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

If the business or event specified in an application for the issuance, transfer of ownership, or transfer of location of any regular permit authorized by sections 4303.02 to 4303.23 of the Revised Code, except for an F-2 permit, is, or is to be operated, within five hundred feet from the boundaries of a parcel of real estate having situated on it a school, church, library, public playground, or township park, no permit shall be issued, nor shall the location or the ownership of a permit be transferred, by the division until written notice of the filing of the application with the division is served, by certified mail, return receipt requested, or by personal service, upon the authorities in control of the school, church, library, public playground, or township park and an opportunity is provided them for a complete hearing upon the advisability of the issuance, transfer of ownership, or transfer of location of the permit. In this hearing, no objection to the issuance, transfer of ownership, or transfer of location of the permit shall be based upon the noncompliance of the proposed permit premises with local zoning regulations which prohibit the sale of beer or intoxicating liquor, in an area zoned for commercial or industrial uses, for a permit premises that would otherwise qualify for a proper permit issued by the division. Upon the written request of any of these authorities, the hearing shall be held in the county seat of the county where the applicant's business is or is to be conducted.

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

(B) When an application for transfer of ownership of a permit is filed with the division, the division shall give notice of the application to the tax commissioner. Within twenty days after receiving this notification, the commissioner shall notify the division of liquor control and the proposed transferee of the permit if the permit holder owes to this state any delinquent horse-racing taxes, alcoholic beverage taxes, motor fuel taxes, petroleum activity taxes, sales or use taxes, cigarette taxes, other tobacco product taxes, income taxes withheld from employee compensation, commercial activity taxes, gross casino revenue taxes, housing market impact taxes, or gross receipts taxes levied pursuant to section 5739.101 of the Revised Code, or has failed to file any corresponding returns or submit any information required by the commissioner, as required for such taxes, to the extent that any delinquent payment or return, or any failure to submit information, is known to the department of taxation at the time of the application. The division shall not transfer ownership of the permit until payments known to be delinquent are resolved, returns known to be delinquent are filed, and any information required by the commissioner has been provided. As used in this division, "resolved" means that the delinquent payment has been paid in full or an amount sufficient to satisfy the delinquent payment is in escrow for the benefit of the state. The commissioner shall notify the division of the resolution. After the division has received the notification from the commissioner, the division may proceed to transfer ownership of the permit. Nothing in this division shall be construed to affect or limit the responsibilities or liabilities of the transferor or the transferee imposed by Chapter 3769., 4301., 4303., 4305., 5735., 5736., 5739., 5741., 5743., 5747., 5751., ~~or~~ 5753., or 5755. of the Revised Code.

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

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

Sec. 5703.052. (A) There is hereby created in the state treasury the tax refund fund, from which refunds shall be paid for amounts illegally or erroneously assessed or collected, or for any other reason overpaid, with respect to taxes levied by Chapter 4301., 4305., 5726., 5728., 5729., 5731., 5733., 5735., 5736., 5739., 5741., 5743., 5747., 5748., 5749., 5751., ~~or~~ 5753., or 5755. and sections 3737.71, 3905.35, 3905.36, 4303.33, 5707.03, 5725.18, 5727.28, 5727.38, 5727.81, and 5727.811 of the Revised Code. Refunds for fees levied under sections 3734.90 to 3734.9014 of the Revised Code, wireless 9-1-1 charges imposed under section 128.40 of the Revised Code, next generation 9-1-1 access fees imposed under sections 128.41 and 128.42 of the Revised Code, or any penalties assessed with respect to such fees or charges, that are illegally or erroneously assessed or collected, or for any other reason overpaid, also shall be paid from the fund. Refunds for amounts illegally or erroneously assessed or collected by the tax commissioner, or for any other reason overpaid, that are due under section 1509.50 of the Revised Code shall be paid from the fund. Refunds for amounts illegally or erroneously assessed or collected by the commissioner, or for any other reason overpaid to the commissioner, under sections 718.80 to 718.95 of the Revised Code shall be paid from the fund. However, refunds for amounts illegally or erroneously assessed or collected by the commissioner, or for any other reason overpaid to the commissioner, with respect to taxes levied under section 5739.101 of the Revised Code shall not be paid from the tax refund fund, but shall be paid as provided in section 5739.104 of the Revised Code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) An individual who holds a foreign certificate;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(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 5755.06 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, 5755.05 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 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 commissioner finds proper before the issuance of a final determination.

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

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 taxpayer such as accelerated payments, estimated payments, tax credits, and tax credit balances that may be carried forward.

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

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

(C) Notwithstanding sections 128.47, 718.91, 3734.905, 4307.05, 5726.30, 5727.28, 5727.42, 5727.91, 5728.061, 5735.122, 5736.08, 5739.07, 5739.104, 5741.10, 5743.05, 5743.53, 5747.11, 5749.08, 5751.08, 5753.06, 5755.05, and any other section of the Revised Code governing refunds, the commissioner may apply the amount of any credit account balance for which the commissioner is required to issue a refund if the taxpayer were to file a refund application for that balance as a credit against the taxpayer's liability for the tax or fee in the taxpayer's next reporting period for that tax or fee or issue a refund of that credit account balance to the taxpayer, subject to division (D) of this section.

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

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 5755.01. As used in this chapter:

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

(B) "Person" means an individual, receiver, assignee, trustee in bankruptcy, firm, company, joint-stock company, business trust, estate, partnership, limited liability partnership, limited liability company, association, joint venture, club, society, for-profit corporation, S corporation, qualified subchapter S subsidiary, qualified subchapter S trust, trust, entity that is disregarded for federal income tax purposes, and any other entity.

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

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

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

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

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

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

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

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

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

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

(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.

(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.

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.

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 under this section.

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

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

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

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

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

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

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

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

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

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

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

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

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.

(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.

(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.

Sec. 5755.051. As used in this section, "debt to the state" means unpaid taxes that are due the state, unpaid workers' compensation premiums that are due, unpaid unemployment compensation contributions that are due, unpaid unemployment compensation payments in lieu of contributions that are due, unpaid fees payable to the state or to the clerk of courts under section 4505.06 of the Revised Code, incorrect medical assistance payments, or any unpaid charge, penalty, or interest arising from any of the foregoing. A debt to the state is not a "debt to the state" as used in this section unless the liability underlying the debt to the state has become incontestable because the time for appealing, reconsidering, reassessing, or otherwise questioning the liability has expired or the liability has been finally determined to be valid.

If a taxpayer who is entitled to a refund under section 5755.05 of the Revised Code owes a debt to the state, the amount refundable may be applied in satisfaction of the debt to the state. If the amount refundable is less than the amount of the debt to the state, the amount refundable may be applied in partial satisfaction of the debt. If the amount refundable is greater than the amount of the debt, the amount refundable remaining after satisfaction of the debt shall be refunded to the taxpayer.

Sec. 5755.052. No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by law to be filed with the department of taxation, the treasurer of state, a county auditor, a county treasurer, or a county clerk of courts, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel, or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud the state or any of its subdivisions. With respect to such acts or conduct, no conviction shall be had under any other section of the Revised Code.

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

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

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

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

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

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

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

(D) Except as otherwise provided in this division, no assessment shall be issued against a taxpayer for the tax levied under section 5755.02 of the Revised Code more than four years after the due date for filing the return for the tax period for which the tax was reported, or more than four years after the return for the tax period was filed, whichever is later. This division does not bar an assessment against a taxpayer who fails to file a return as required by section 5755.03 of the Revised Code or who files a fraudulent return, or when the taxpayer and the tax commissioner waive in writing the time limitation.

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

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

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

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

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

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

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

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

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

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

(A) 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;

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

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