### As Passed by the House

**133rd General Assembly** 

Regular Session 2019-2020 Am. Sub. H. B. No. 609

8

**Representative West** 

Cosponsors: Representatives Leland, Galonski, Smith, K., O'Brien, Sobecki, Crawley, Blair, Rogers, Clites, Crossman, Ingram, Lanese, Lightbody, Manning, G., Miller, J., Roemer

# A BILL

То	require the Tax Commissioner to administer a	1
	temporary amnesty program from January 1, 2021,	2
	to March 31, 2021, with respect to delinquent	3
	state-administered taxes and fees, to credit	4
	most collections to the Budget Stabilization	5
	Fund, and to repeal Section 1 of this act on May	6
	16, 2021.	7

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

Section 1. (A) As used in this section:

(1) "Qualifying delinquent taxes and fees" means any tax 9 or fee levied under Chapters 128., 3734., 3769., 4301., 4303., 10 4305., 5725., 5726., 5727., 5728., 5729., 5735., 5736., 5739., 11 5741., 5743., 5747., 5748., 5749., 5751., and 5753. and section 12 3905.36 of the Revised Code, not including a tax levied under 13 section 5739.08, 5739.09, or 5739.101 of the Revised Code but 14 including the taxes required to be withheld under Chapter 5747. 15 of the Revised Code, which were due and payable from any person 16 as of the effective date of this section, were unreported or 17 underreported, and remain unpaid. 18

#### Am. Sub. H. B. No. 609 As Passed by the House

(2) "Qualifying delinquent taxes and fees" does not
19
include any tax or fee for which a notice of assessment or audit
20
has been issued, for which a bill has been issued, which relates
21
to a period that ends after the effective date of this section,
22
or for which an audit has been conducted or is currently being
23
conducted.

(B) The Tax Commissioner shall establish and administer a tax and fee amnesty program with respect to qualifying delinquent taxes and fees. The program shall commence on January 1, 2021, and shall conclude on March 31, 2021. The Tax Commissioner shall issue forms and instructions and take other actions necessary to implement the program. The Tax Commissioner shall publicize the program so as to maximize public awareness and participation in the program.

(C) During the program, if a person pays the full amount of qualifying delinquent taxes and fees owed by that person less any interest and penalties that have accrued as a result of the person failing to pay those taxes and fees in a timely fashion, the Tax Commissioner shall waive or abate all applicable interest and penalties that accrued on the qualifying delinquent taxes and fees.

(D) The Tax Commissioner may require a person
participating in the program to file returns or reports,
including amended returns and reports, in connection with the
person's payment of qualifying delinquent taxes and fees.

(E) A person who participates in the program and pays in
full any outstanding qualifying delinquent tax or fee in
accordance with this section shall not be subject to any
criminal prosecution or any civil action with respect to that
47
tax or fee, and no assessment shall thereafter be issued against

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

### Am. Sub. H. B. No. 609 As Passed by the House

that person with respect to that tax or fee. This division does49not prohibit prosecution, a civil action, or an assessment50against such a person with respect to a tax or fee that is due51or payable on or after the effective date of this section.52

(F) Taxes and fees collected under the program shall be
credited, distributed, and used in the same manner as other
taxes and fees of the same type that were timely collected under
the applicable provision of the Revised Code.

(G) On or before May 15, 2021, the Director of Budget and 57 Management shall transfer from the General Revenue Fund to the 58 Budget Stabilization Fund an amount equal to collections of 59 taxes and fees under the program that were credited to the 60 General Revenue Fund pursuant to division (F) of this section, 61 excluding any portion of that amount credited to the Local 62 Government Fund and Public Library Fund under section 131.51 of 63 the Revised Code and Section 387.20 of H.B. 166 of the 133rd 64 General Assembly. 65

Section 2. Section 1 of this act is hereby repealed,66effective May 16, 2021. The repeal of Section 1 of this act does67not affect, after the effective date of the repeal, the rights,68remedies, or actions authorized under that section.69