

H. B. No. 301
As Introduced

_____ moved to amend as follows:

- In line 100, strike through "or" 1
- In line 101, delete "an affidavit of one" 2
- Delete lines 102 through 105 3
- In line 106, delete "or other evidence is not provided" 4
- In line 128, delete "may" and insert "shall" 5
- In line 130, strike through "a" and insert "all of the following:" 6
- (1) A" 7
- In line 135, after "Code" insert ";" 8
- (2) Acknowledgment by the corporation that the 9
dissolution, consolidation, merger, or conversion of the 10
corporation, as applicable, does not in and of itself 11
automatically relieve the corporation from payment of tax 12
liabilities; 13
- (3) A statement confirming that the corporation has 14
submitted to the department of taxation information regarding 15



the Ohio tax circumstances of the corporation on a form 16
prescribed by the tax commissioner. Such form shall not include 17
any covenants, agreements, or certifications by the corporation 18
regarding payment of taxes, filing of returns, closing of tax 19
accounts, or any other matter, except that the form may require 20
the corporation to certify that the information provided in the 21
form is accurate" 22

The motion was _____ agreed to.

SYNOPSIS 23

Dissolution filing 24

R.C. 1701.86(H) and (I) 25

Requires a corporate dissolution filing to include one of 26
the following: 27

- A certificate or other evidence from the Department of 28
Taxation showing that the corporation has paid all taxes 29
administered by and required to be paid by the Tax Commissioner 30
that are or will be due from the corporation on the date of the 31
dissolution; 32

- An acknowledgement by the corporation that the 33
dissolution, consolidation, merger, or conversion does not 34
automatically relieve the corporation from payment of tax 35
liabilities and a statement confirming that the corporation has 36
submitted to the Department of Taxation information regarding 37
the Ohio tax circumstances of the corporation. 38

Prohibits the Department of Taxation from requiring a 39

corporation, as a precondition for dissolving, to make any	40
covenants, agreements, or certifications regarding payment of	41
taxes, filing of returns, closing of tax accounts, or any other	42
matter.	43