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133rd General Assembly  
Regular Session  
2019-2020

Sub. H. B. No. 609

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**A BILL**

To require the Tax Commissioner to administer a  
temporary amnesty program from January 1, 2021,  
to March 31, 2021, with respect to delinquent  
state taxes and fees, to credit most collections  
to the Budget Stabilization Fund, to repeal  
Section 1 of this act on April 1, 2021, and to  
declare an emergency.

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

**Section 1.** (A) As used in this section: 8

(1) "Qualifying delinquent taxes and fees" means any state  
tax or fee levied under Chapters 128., 3734., 3769., 4301.,  
4303., 4305., 5725., 5726., 5727., 5728., 5729., 5735., 5736.,  
5743., 5747., 5749., 5751., and 5753. and sections 3905.36,  
5739.02, and 5741.02 of the Revised Code, including the taxes  
required to be withheld under Chapter 5747. of the Revised Code,  
which were due and payable from any person as of the effective  
date of this section, were unreported or underreported, and  
remain unpaid.



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(2) "Qualifying delinquent taxes and fees" does not 18  
include any tax or fee for which a notice of assessment or audit 19  
has been issued, for which a bill has been issued, which relates 20  
to a period that ends after the effective date of this section, 21  
or for which an audit has been conducted or is currently being 22  
conducted. 23

(B) The Tax Commissioner shall establish and administer a 24  
tax and fee amnesty program with respect to qualifying 25  
delinquent taxes and fees. The program shall commence on January 26  
1, 2021, and shall conclude on March 31, 2021. The Tax 27  
Commissioner shall issue forms and instructions and take other 28  
actions necessary to implement the program. The Tax Commissioner 29  
shall publicize the program so as to maximize public awareness 30  
and participation in the program. 31

(C) During the program, if a person pays the full amount 32  
of qualifying delinquent taxes and fees owed by that person less 33  
any interest and penalties that have accrued as a result of the 34  
person failing to pay those taxes and fees in a timely fashion, 35  
the Tax Commissioner shall waive or abate all applicable 36  
interest and penalties that accrued on the qualifying delinquent 37  
taxes and fees. 38

(D) The Tax Commissioner may require a person 39  
participating in the program to file returns or reports, 40  
including amended returns and reports, in connection with the 41  
person's payment of qualifying delinquent taxes and fees. 42

(E) A person who participates in the program and pays in 43  
full any outstanding qualifying delinquent tax or fee in 44  
accordance with this section shall not be subject to any 45  
criminal prosecution or any civil action with respect to that 46  
tax or fee, and no assessment shall thereafter be issued against 47

that person with respect to that tax or fee. This division does 48  
not prohibit prosecution, a civil action, or an assessment 49  
against such a person with respect to a tax or fee that is due 50  
or payable on or after the effective date of this section. 51

(F) (1) Except as provided in division (F) (2) of this 52  
section, taxes and fees collected under the program shall be 53  
credited, distributed, and used in the same manner as other 54  
taxes and fees of the same type that were timely collected under 55  
the applicable provision of the Revised Code. 56

(2) Except as provided in division (F) (3) of this section, 57  
to the extent taxes collected under the program would be 58  
credited to the General Revenue Fund, such taxes shall be 59  
credited to the Budget Stabilization Fund created by section 60  
131.43 of the Revised Code. 61

(3) Of the taxes collected under the program that would be 62  
credited to the General Revenue Fund but for division (F) (2) of 63  
this section, the respective amounts required to be credited to 64  
the Local Government Fund and Public Library Fund under section 65  
131.51 of the Revised Code and Section 387.20 of H.B. 166 of the 66  
133rd General Assembly shall be credited to the General Revenue 67  
Fund and then credited to the Local Government Fund and Public 68  
Library Fund as otherwise provided by those sections. For the 69  
purposes of those sections, amounts credited to the General 70  
Revenue Fund under division (F) (3) of this section shall not be 71  
considered to be tax revenue credited to the General Revenue 72  
Fund. 73

**Section 2.** Section 1 of this act is hereby repealed, 74  
effective April 1, 2021. The repeal of Section 1 of this act 75  
does not affect, after the effective date of the repeal, the 76  
rights, remedies, or actions authorized under that section. 77

**Section 3.** This act is hereby declared to be an emergency 78  
measure necessary for the immediate preservation of the public 79  
peace, health, and safety. The reason for such necessity is to 80  
stabilize the state's fiscal position against the revenue 81  
shortfall caused by the recent, abrupt decline in economic 82  
activity. Therefore, this act shall go into immediate effect. 83