

Sub. S. B. No. 18  
As Passed by the Senate

\_\_\_\_\_ moved to amend as follows:

In line 3 of the title, delete "expressly" 1

Delete lines 4 through 9 2

In line 10 of the title, delete "employers," and insert "modify the 3  
law governing taxation" 4

After line 506, insert: 5

**"Section 5.** Notwithstanding any provision of Chapter 5747. 6  
of the Revised Code to the contrary, the Tax Commissioner may 7  
temporarily waive any interest, penalty, or interest penalty 8  
imposed under that chapter on an underpayment of tax imposed 9  
under that chapter or Chapter 5748. of the Revised Code due with 10  
respect to unemployment compensation received by the taxpayer on 11  
or after January 1, 2020, but before January 1, 2021, provided 12  
the taxpayer timely files an annual return required under 13  
section 5747.08 of the Revised Code for the taxpayer's taxable 14  
year ending in 2020. A taxpayer that has paid any interest, 15  
penalty, or interest penalty on such an underpayment may apply 16  
for a refund of the interest, penalty, or interest penalty paid 17  
under section 5747.11 of the Revised Code. If such an 18

underpayment is not paid before July 1, 2023, interest shall be 19  
imposed on the underpayment in accordance with division (G) of 20  
section 5747.08 of the Revised Code and penalties and interest 21  
penalties shall be assessed on such an underpayment in 22  
accordance with Chapter 5747. of the Revised Code from the time 23  
that underpayment would have been due without extension in the 24  
absence of the temporary waiver authorized under this section, 25  
and no refund of such interest, penalty, or interest penalty may 26  
be granted under this section. This section does not prohibit 27  
the Commissioner from abating any such penalty or interest 28  
penalty under division (C) of section 5747.15 of the Revised 29  
Code. 30

Terms used in this section have the same meanings as in 31  
section 5747.01 of the Revised Code." 32

In line 507, delete "5" and insert "6" 33

In line 510, delete "6" and insert "7" 34

In line 519, delete "7" and insert "8" 35

The motion was \_\_\_\_\_ agreed to.

SYNOPSIS 36

**Income tax: underpayment of tax on unemployment benefits** 37

**Section 5** 38

Authorizes the Tax Commissioner to temporarily waive any 39  
interest or penalties if the taxpayer does not make a full, 40  
timely payment of state and school district income taxes due on 41

unemployment benefits received in 2020, as long as the taxpayer 42  
timely files an annual return for that year. 43

Reimposes on that underpayment any interest or penalties 44  
waived by the Tax Commissioner if the taxpayer does not pay the 45  
tax due by June 30, 2023, unless the Commissioner exercises the 46  
Commissioner's existing authority to permanently abate such 47  
penalties. 48

Allows a taxpayer that has already paid any such interest 49  
or penalties to request a refund of those amounts, except for 50  
any amounts reimposed on that underpayment. 51