

**As Reported by the House Ways and Means Committee**

**134th General Assembly**

**Regular Session**

**2021-2022**

**Sub. H. B. No. 45**

**Representatives West, Roemer**

**Cosponsors: Representatives Riedel, Miranda, Weinstein, Manning, Lanese, Crawley, Smith, K., Ingram, Miller, J., Crossman, Lightbody, Leland, Sobecki**

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**A BILL**

To require the Tax Commissioner to administer a 1  
temporary amnesty program from July 1, 2022, to 2  
August 31, 2022, with respect to certain 3  
delinquent taxes and fees, to repeal Section 1 4  
of this act on September 1, 2022, and to declare 5  
an emergency. 6

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

**Section 1.** (A) As used in this section: 7

(1) "Qualifying delinquent taxes and fees" means any of 8  
the following taxes or fees that were due and payable from any 9  
person as of the effective date of this section, were unreported 10  
or underreported, and remain unpaid: 11

(a) Any state tax or fee levied under Chapter 128., 3734., 12  
3769., 4301., 4303., 4305., 5726., 5727., 5728., 5735., 5736., 13  
5743., 5747., 5749., 5751., or 5753. of the Revised Code, 14  
including the taxes required to be withheld under Chapter 5747. 15  
of the Revised Code; 16

(b) Any sales and use tax levied under section 5739.02, 17

5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, or 18  
5741.023 of the Revised Code. 19

(2) "Qualifying delinquent taxes and fees" does not 20  
include any tax or fee for which a notice of assessment or audit 21  
has been issued, for which a bill has been issued, which relates 22  
to a period that ends after the effective date of this section, 23  
or for which an audit has been conducted or is currently being 24  
conducted. 25

(B) The Tax Commissioner shall establish and administer a 26  
tax and fee amnesty program with respect to qualifying 27  
delinquent taxes and fees. The program shall commence on July 1, 28  
2022, and shall conclude on August 31, 2022. The Tax 29  
Commissioner shall issue forms and instructions and take other 30  
actions necessary to implement the program. The Tax Commissioner 31  
shall publicize the program so as to maximize public awareness 32  
and participation in the program. 33

(C) During the program, if a person pays the full amount 34  
of qualifying delinquent taxes and fees owed by that person less 35  
any interest and penalties that have accrued as a result of the 36  
person failing to pay those taxes and fees in a timely fashion, 37  
the Tax Commissioner shall waive or abate all applicable 38  
interest and penalties that accrued on the qualifying delinquent 39  
taxes and fees. 40

(D) The Tax Commissioner may require a person 41  
participating in the program to file returns or reports, 42  
including amended returns and reports, in connection with the 43  
person's payment of qualifying delinquent taxes and fees. 44

(E) A person who participates in the program and pays in 45  
full any outstanding qualifying delinquent tax or fee in 46

accordance with this section shall not be subject to any 47  
criminal prosecution or any civil action with respect to that 48  
tax or fee, and no assessment shall thereafter be issued against 49  
that person with respect to that tax or fee. This division does 50  
not prohibit prosecution, a civil action, or an assessment 51  
against such a person with respect to a tax or fee that is due 52  
or payable on or after the effective date of this section. 53

(F) Except as otherwise required under Section 3 of this 54  
act, taxes and fees collected under the program shall be 55  
credited, distributed, and used in the same manner as other 56  
taxes and fees of the same type that were timely collected under 57  
the applicable provision of the Revised Code. 58

**Section 2.** Section 1 of this act is hereby repealed, 59  
effective September 1, 2022. The repeal of Section 1 of this act 60  
does not affect, after the effective date of the repeal, the 61  
rights, remedies, or actions authorized under that section. 62

**Section 3.** All appropriation items in this section are 63  
appropriated out of money in the state treasury to the credit of 64  
the designated fund. For all appropriations made in this 65  
section, the amounts in the first column are for fiscal year 66  
2022 and the amounts in the second column are for fiscal year 67  
2023. The appropriations made in this section are in addition to 68  
any other appropriations made for the FY 2022-FY 2023 biennium. 69

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A    TAX DEPARTMENT OF TAXATION

B                      Dedicated Purpose Fund Group

C	5BW0	110630	Tax Amnesty Promotion and Administration	\$250,000	\$0
D	TOTAL DPF Dedicated Purpose Fund Group			\$250,000	\$0
E	TOTAL ALL BUDGET FUND GROUPS			\$250,000	\$0

TAX AMNESTY PROMOTION AND ADMINISTRATION 71

The foregoing appropriation item 110630, Tax Amnesty Promotion and Administration, shall be used by the Department of Taxation to promote and administer a tax amnesty program in fiscal year 2023. The Director of Budget and Management shall transfer up to \$250,000, if requested to do so by the Tax Commissioner, from Fund 5KM0, the Controlling Board Emergency Purposes/Contingencies Fund, to Fund 5BW0 to pay initial costs of establishing a tax amnesty program. From initial receipts from the tax amnesty program, an amount equal to the amount so transferred is to be transferred back from Fund 5BW0 to Fund 5KM0.

Any unexpended and unencumbered amount of the foregoing appropriation item 110630, Tax Amnesty Promotion and Administration, remaining at the end of fiscal year 2022 is hereby reappropriated in fiscal year 2023, to be used for the same purpose.

**Section 4.** Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of money for each appropriation made in this act and shall determine the form and manner in which appropriation accounts shall be maintained. Expenditures from appropriations contained in this act shall be accounted for as though made in H.B. 110 of the 134th General Assembly that

are generally applicable to such appropriations. 95

**Section 5.** This act is hereby declared to be an emergency 96  
measure necessary for the immediate preservation of the public 97  
peace, health, and safety. The reason for such necessity is to 98  
stabilize the state's fiscal position against the revenue 99  
shortfall caused by the recent, abrupt decline in economic 100  
activity. Therefore, this act shall go into immediate effect. 101