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State and Local Tax Alert: Ohio Tax Amnesty Bill Moves Quickly Through the Ohio House

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On May 20th the Ohio House unanimously passed Am. Sub. H.B. 609 which establishes an amnesty program that begins on January 1, 2021 and concludes on March 31, 2021. H.B. 609 now moves to the Ohio Senate for consideration. H.B. 609 was introduced in the House on April 16 and it will be interesting to see how quickly the Senate takes action.

The program covers a number of Ohio state level taxes including but not limited to, the commercial activity tax, the sales/use tax, the employer withholding tax, and the personal income tax.

The program applies to any taxes that were unreported or underreported that were due and payable on or before the date H.B. 609 is signed into law.

The program is open to any individual or business unless the Ohio Department of Taxation is auditing the individual or business currently, or the Department has issued an assessment, audit commencement letter, or tax bill to the individual or business.

The program abates all interest and penalties provided the taxpayer pays 100% of the tax owed between January 1, 2021 and March 31, 2021. In addition the taxpayer will be immune from criminal prosecution or civil actions with respect to the taxes paid through the program.

Vorys will continue to monitor the legislative developments. In the interim please contact Tony Ehler (tlehler@vorys.com 614.464.8282) or Dave Froling (dafroling@vorys.com 614.464.3022) with any questions.