

As Introduced

126th General Assembly
Regular Session
2005-2006

H. B. No. 390

Representatives Taylor, Brinkman, Brown, Gibbs, Gilb, Hood, Kilbane,
Trakas

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A B I L L

To enact sections 5733.112, 5739.161, 5741.161, 1
5747.133, and 5751.091 of the Revised Code to 2
establish a statute of limitations for the 3
collection of corporation franchise, sales and 4
use, income, and commercial activity taxes. 5

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

Section 1. That sections 5733.112, 5739.161, 5741.161, 6
5747.133, and 5751.091 of the Revised Code be enacted to read as 7
follows: 8

Sec. 5733.112. Where the assessment of a tax levied under 9
section 5733.06 of the Revised Code has been made within the time 10
limitation prescribed by section 5733.11 of the Revised Code, or 11
where a liability arises under this chapter without any assessment 12
for the tax, such tax may be collected by a proceeding in court, 13
but only if the proceeding is commenced within ten years after the 14
assessment of the tax, if an assessment was made, or within ten 15
years from the date the tax liability first arose, if no 16
assessment was made. If a court proceeding for the collection of 17
such tax is timely commenced as provided in this section, the 18
period during which such tax may be collected shall be extended 19
and shall not expire until the liability for the tax, or the 20

judgment against the taxpayer arising from the liability, is
satisfied, or becomes unenforceable as provided in section 2329.07
of the Revised Code.

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Sec. 5739.161. Where the assessment of a tax levied under
section 5739.02, 5739.021, 5739.023, 5739.026, or 5739.10 of the
Revised Code has been made within the time limitation prescribed
by section 5739.16 of the Revised Code, or where a liability
arises under this chapter without any assessment for the tax, such
tax may be collected by a proceeding in court, but only if the
proceeding is commenced within ten years after the assessment of
the tax, if an assessment was made, or within ten years from the
date the tax liability first arose, if no assessment was made. If
a court proceeding for the collection of such tax is timely
commenced as provided in this section, the period during which
such tax may be collected shall be extended and shall not expire
until the liability for the tax, or the judgment against the
taxpayer arising from the liability, is satisfied, or becomes
unenforceable as provided in section 2329.07 of the Revised Code.

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Sec. 5741.161. Where the assessment of a tax levied under
section 5741.02, 5741.021, 5741.022, or 5741.023 of the Revised
Code has been made within the time limitation prescribed by
section 5741.16 of the Revised Code, or where a liability arises
under this chapter without any assessment for the tax, such tax
may be collected by a proceeding in court, but only if the
proceeding is commenced within ten years after the assessment of
the tax, if an assessment was made, or within ten years from the
date the tax liability first arose, if no assessment was made. If
a court proceeding for the collection of such tax is timely
commenced as provided in this section, the period during which
such tax may be collected shall be extended and shall not expire

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until the liability for the tax, or the judgment against the
taxpayer arising from the liability, is satisfied, or becomes
unenforceable as provided in section 2329.07 of the Revised Code.

Sec. 5747.133. (A) Where the assessment of a tax levied under
section 5747.02 of the Revised Code has been made within the time
limitation prescribed by section 5747.13 of the Revised Code, or
where a liability under this chapter arises without any assessment
for the tax, such tax may be collected by a proceeding in court,
but only if the proceeding is commenced as follows:

(1) Within ten years after the assessment of the tax, if an
assessment was made;

(2) Within ten years from the date the tax liability first
arose, if no assessment was made;

(3) Prior to the date that is ninety days after the
expiration of any period for collection agreed upon in writing by
the taxpayer and the tax commissioner pursuant to an installment
contract entered into under section 5747.026 of the Revised Code.

(B) If a proceeding in court for the collection of the tax is
timely commenced as provided in this section, the period during
which such tax may be collected shall be extended and shall not
expire until the liability for the tax, or the judgment against
the taxpayer arising from the liability, is satisfied, or becomes
unenforceable as provided in section 2329.07 of the Revised Code.

Sec. 5751.091. Where the assessment of a tax levied under
this chapter has been made within the time limitation prescribed
by section 5751.09 of the Revised Code, or where a liability
arises under this chapter without any assessment for the tax, such
tax may be collected by a proceeding in court, but only if the
proceeding is commenced within ten years after the assessment of

the tax, if an assessment was made, or within ten years from the 80
date the tax liability first arose, if no assessment was made. If 81
a court proceeding for the collection of such tax is timely 82
commenced as provided in this section, the period during which 83
such tax may be collected shall be extended and shall not expire 84
until the liability for the tax, or the judgment against the 85
taxpayer arising from the liability, is satisfied, or becomes 86
unenforceable as provided in section 2329.07 of the Revised Code. 87