As Introduced

126th General Assembly Regular Session 2005-2006

H. B. No. 390

18

19

20

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

A BILL

such tax is timely commenced as provided in this section, the

and shall not expire until the liability for the tax, or the

period during which such tax may be collected shall be extended

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

judgment against the taxpayer arising from the liability, is	21
satisfied, or becomes unenforceable as provided in section 2329.07	22
of the Revised Code.	23
Sec. 5739.161. Where the assessment of a tax levied under	24
section 5739.02, 5739.021, 5739.023, 5739.026, or 5739.10 of the	25
Revised Code has been made within the time limitation prescribed	26
by section 5739.16 of the Revised Code, or where a liability	27
arises under this chapter without any assessment for the tax, such	28
tax may be collected by a proceeding in court, but only if the	29
proceeding is commenced within ten years after the assessment of	30
the tax, if an assessment was made, or within ten years from the	31
date the tax liability first arose, if no assessment was made. If	32
a court proceeding for the collection of such tax is timely	33
commenced as provided in this section, the period during which	34
such tax may be collected shall be extended and shall not expire	35
until the liability for the tax, or the judgment against the	36
taxpayer arising from the liability, is satisfied, or becomes	37
unenforceable as provided in section 2329.07 of the Revised Code.	38
Sec. 5741.161. Where the assessment of a tax levied under	39
section 5741.02, 5741.021, 5741.022, or 5741.023 of the Revised	40
Code has been made within the time limitation prescribed by	41
section 5741.16 of the Revised Code, or where a liability arises	42
under this chapter without any assessment for the tax, such tax	43
may be collected by a proceeding in court, but only if the	44
proceeding is commenced within ten years after the assessment of	45
the tax, if an assessment was made, or within ten years from the	46
date the tax liability first arose, if no assessment was made. If	47
a court proceeding for the collection of such tax is timely	48
commenced as provided in this section, the period during which	49
such tax may be collected shall be extended and shall not expire	50

until the liability for the tax, or the judgment against the	51
taxpayer arising from the liability, is satisfied, or becomes	52
unenforceable as provided in section 2329.07 of the Revised Code.	53
Sec. 5747.133. (A) Where the assessment of a tax levied under	54
section 5747.02 of the Revised Code has been made within the time	55
limitation prescribed by section 5747.13 of the Revised Code, or	56
where a liability under this chapter arises without any assessment	57
for the tax, such tax may be collected by a proceeding in court,	58
but only if the proceeding is commenced as follows:	59
(1) Within ten years after the assessment of the tax, if an assessment was made;	60 61
	62
(2) Within ten years from the date the tax liability first	
arose, if no assessment was made;	63
(3) Prior to the date that is ninety days after the	64
expiration of any period for collection agreed upon in writing by	65
the taxpayer and the tax commissioner pursuant to an installment	66
contract entered into under section 5747.026 of the Revised Code.	67
(B) If a proceeding in court for the collection of the tax is	68
timely commenced as provided in this section, the period during	69
which such tax may be collected shall be extended and shall not	70
expire until the liability for the tax, or the judgment against	71
the taxpayer arising from the liability, is satisfied, or becomes	72
unenforceable as provided in section 2329.07 of the Revised Code.	73
Sec. 5751.091. Where the assessment of a tax levied under	74
this chapter has been made within the time limitation prescribed	75
by section 5751.09 of the Revised Code, or where a liability	76
arises under this chapter without any assessment for the tax, such	77
tax may be collected by a proceeding in court, but only if the	78
proceeding is commenced within ten years after the assessment of	79

H. B. No. 390 Page 4 As Introduced

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