

As Passed by the Senate

126th General Assembly

Regular Session

2005-2006

Sub. H. B. No. 390

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Trakas, Hagan, Blessing, Schaffer, Latta, Aslanides, Bulp, Carano, Cassell,
Collier, Core, Domenick, Evans, C., Faber, Garrison, Hartnett, Key, Raussen,
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Clancy, Coughlin, Grendell, Mumper, Niehaus, Padgett, Schuler, Schuring,
Wachtmann, Miller, R., Miller, D., Roberts**

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A B I L L

To amend sections 109.082, 131.02, 2329.07, 5703.06, 1
5735.03, and 5749.02, to enact sections 131.022, 2
2305.26, and 5703.58, and to repeal section 3
5733.18 of the Revised Code to place a time limit 4
on the collection of certain finalized but 5
outstanding tax liabilities, to restore and 6
lengthen a prior statute of limitation on certain 7
statutory liens, to restore a former requirement 8
that the state must periodically take affirmative 9
action to keep alive judgment liens in the state's 10
favor, and to provide "innocent spouse relief" 11
from joint and several liability for income taxes 12
under a compromise of claim. 13

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

Section 1. That sections 109.082, 131.02, 2329.07, 5703.06, 14

5735.03, and 5749.02 be amended and sections 131.022, 2305.26, and 15
5703.58 of the Revised Code be enacted to read as follows: 16

Sec. 109.082. The attorney general shall appoint one or more 17
problem resolution officers from among the employees of the office 18
of the attorney general. These officers shall receive and review 19
inquiries and complaints concerning collections made pursuant to 20
Chapters 5733., 5739., 5741., ~~and 5747.~~, and 5751. of the Revised 21
Code regarding which the taxpayer has been unable to obtain 22
satisfactory information after several attempts to communicate 23
with the employee of the office assigned to the taxpayer's 24
collection case or the employee's immediate supervisor, or the 25
special counsel assigned to the case. 26

Sec. 131.02. (A) Whenever any amount is payable to the state, 27
the officer, employee, or agent responsible for administering the 28
law under which the amount is payable shall immediately proceed to 29
collect the amount or cause the amount to be collected and shall 30
pay the amount into the state treasury or into the appropriate 31
custodial fund in the manner set forth pursuant to section 113.08 32
of the Revised Code. Except as otherwise provided in this 33
division, if the amount is not paid within forty-five days after 34
payment is due, the officer, employee, or agent shall certify the 35
amount due to the attorney general, in the form and manner 36
prescribed by the attorney general, and notify the director of 37
budget and management thereof. In the case of an amount payable by 38
a student enrolled in a state institution of higher education, the 39
amount shall be certified within the later of forty-five days 40
after the amount is due or the tenth day after the beginning of 41
the next academic semester, quarter, or other session following 42
the session for which the payment is payable. The attorney general 43
may assess the collection cost to the amount certified in such 44

manner and amount as prescribed by the attorney general. 45

(B)(1) The attorney general shall give immediate notice by 46
mail or otherwise to the party indebted of the nature and amount 47
of the indebtedness. 48

(2) If the amount payable to this state arises from a tax 49
levied under Chapter 5733., 5739., 5741., ~~or 5747.~~, or 5751. of 50
the Revised Code, the notice also shall specify all of the 51
following: 52

(a) The assessment or case number; 53

(b) The tax pursuant to which the assessment is made; 54

(c) The reason for the liability, including, if applicable, 55
that a penalty or interest is due; 56

(d) An explanation of how and when interest will be added to 57
the amount assessed; 58

(e) That the attorney general and tax commissioner, acting 59
together, have the authority, but are not required, to compromise 60
the claim and accept payment over a reasonable time, if such 61
actions are in the best interest of the state. 62

(C) The attorney general shall collect the claim or secure a 63
judgment and issue an execution for its collection. 64

(D) Each claim shall bear interest, from the day on which the 65
claim became due, at the rate per annum required by section 66
5703.47 of the Revised Code. 67

(E) The attorney general and the chief officer of the agency 68
reporting a claim, acting together, may do any of the following if 69
such action is in the best interests of the state: 70

(1) Compromise the claim; 71

(2) Extend for a reasonable period the time for payment of 72
the claim by agreeing to accept monthly or other periodic 73

payments. The agreement may require security for payment of the
claim.

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(3) Add fees to recover the cost of processing checks or
other draft instruments returned for insufficient funds and the
cost of providing electronic payment options.

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(F)(1) Except as provided in division (F)(2) of this section,
if the attorney general finds, after investigation, that any claim
due and owing to the state is uncollectible, the attorney general,
with the consent of the chief officer of the agency reporting the
claim, may do the following:

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(a) Sell, convey, or otherwise transfer the claim to one or
more private entities for collection;

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(b) Cancel the claim or cause it to be ~~cancelled~~ canceled.

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(2) The attorney general shall cancel or cause to be
~~cancelled~~ canceled an unsatisfied claim on the date that is forty
years after the date the claim is certified.

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(3) No action shall be commenced to collect any tax payable
to the state that is administered by the tax commissioner, whether
or not such tax is subject to division (B) of this section, or any
penalty, interest, or additional charge on such tax, after the
expiration of the period ending on the later of the dates
specified in divisions (F)(3)(a) and (b) of this section, provided
that such period shall be extended by the period of any stay to
such collection or by any other period to which the parties
mutually agree:

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(a) Seven years after the assessment of the tax, penalty,
interest, or additional charge is issued.

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(b) Four years after the assessment of the tax, penalty,
interest, or additional charge becomes final. For the purposes of
division (F)(3)(b) of this section, the assessment becomes final

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at the latest of the following: upon expiration of the period to 104
petition for reassessment, or if applicable, to appeal a final 105
determination of the commissioner or decision of the board of tax 106
appeals or a court, or, if applicable, upon decision of the United 107
States supreme court. 108

For the purposes of division (F)(3) of this section, an 109
action to collect a tax debt is commenced at the time when any 110
action, including any action in aid of execution on a judgment, 111
commences after a certified copy of the tax commissioner's entry 112
making an assessment final has been filed in the office of the 113
clerk of court of common pleas in the county in which the taxpayer 114
resides or has its principal place of business in this state, or 115
in the office of the clerk of court of common pleas of Franklin 116
county, as provided in section 5739.13, 5741.14, 5747.13, or 117
5751.09 of the Revised Code or in any other applicable law 118
requiring such a filing. If an assessment has not been issued and 119
there is no time limitation on the issuance of an assessment under 120
applicable law, an action to collect a tax debt commences when the 121
action is filed in the courts of this state to collect the 122
liability. 123

(4) If information contained in a claim that is sold, 124
conveyed, or transferred to a private entity pursuant to this 125
section is confidential pursuant to federal law or a section of 126
the Revised Code that implements a federal law governing 127
confidentiality, such information remains subject to that law 128
during and following the sale, conveyance, or transfer. 129

Sec. 131.022. Not later than April 30, 2007, and not later 130
than that date every other year thereafter, the attorney general 131
shall prepare and file a report with the clerk of the house of 132
representatives, the clerk of the senate, and the chairpersons of 133
the respective standing committees of the senate and house of 134

representatives that are primarily responsible for considering tax assessment and collection matters. The report shall address the tax collection efforts of the office of the attorney general for the previous two calendar years. In particular, the report shall specify what types of debts have been collected, what types of debts are outstanding, and generally what actions have been taken on the outstanding debts owed to the state.

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Sec. 2305.26. (A) An action by the state or an agency or political subdivision of the state to enforce a lien upon real or personal property created under and by virtue of section 1901.21, 2505.13, 2937.25, 4123.76, 4123.78, 4141.23, 4509.60, or 5719.04 of the Revised Code shall be brought within twelve years from the date when the lien or notice of continuation of the lien has been filed in the office of the county recorder.

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(B)(1) Except as otherwise provided in division (B)(2) of this section, beginning February 1, 2007, a notice of continuation of lien may be filed in the office of the county recorder within six months prior to the expiration of the twelve-year period following the original filing of the lien or the filing of the notice of continuation of the lien as specified in division (A) of this section. The notice must identify the original notice of lien and state that the original lien is still effective. Upon timely filing of a notice of continuation of lien, the effectiveness of the original lien is continued for twelve years after the last date on which the lien was effective, whereupon it lapses, unless another notice of continuation of lien is filed prior to the lapse. Succeeding notices of continuation of lien may be filed in the same manner to continue the effectiveness of the original lien.

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(2) As used in division (B)(2) of this section, "interim period" means the period beginning September 26, 2003, and ending

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the day before the effective date of Sub. H.B. 390 of the 126th
general assembly.

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Division (B)(2) of this section applies only to liens
enforceable by an action subject to the limitation of division (A)
of this section on September 25, 2003, as this section existed on
that date, and notice of continuation of which would have had to
have been filed under division (B) of this section, as this
section existed on that date, during the interim period if this
section had been in effect during the interim period.

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Notice of continuation of such a lien may be filed as
otherwise provided in division (B)(1) of this section, except the
notice shall be filed within six months prior to the expiration of
three years following the expiration of the six-year period within
which such notice was required to have been filed under this
section as this section existed on September 25, 2003, or by
February 1, 2007, whichever is later.

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(C) The recorder shall mark each notice of continuation of
lien with a consecutive file number and with the date of filing
and shall hold the notice open for public inspection. In addition,
the recorder shall index the notices according to the names of the
person against whom they are effective, and shall note in the
index the file numbers of the notices. Except in cases of liens
arising under section 5719.04 of the Revised Code, the recorder
shall mark the record of the original lien "continued" and note
thereon the date on which the notice of continuation of lien was
filed. The recorder may remove a lapsed lien or lapsed notice of
continuation of lien from the file and destroy it. For any
services performed under this section, the county recorder shall
charge and collect the fees set forth in section 317.32 of the
Revised Code.

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(D) A notice of continuation of lien must be signed and filed

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by the clerk of the court or the magistrate in cases of liens 197
arising under sections 1901.21, 2505.13, and 2937.25 of the 198
Revised Code, by the industrial commission in cases of liens 199
arising under sections 4123.76 and 4123.78 of the Revised Code, by 200
the director of job and family services in cases of liens arising 201
under section 4141.23 of the Revised Code, by the registrar of 202
motor vehicles in cases of liens arising under section 4509.60 of 203
the Revised Code, and by the county auditor in cases of liens 204
arising under section 5719.04 of the Revised Code. 205

Sec. 2329.07. (A)(1) If neither execution on a judgment 206
rendered in a court of record or certified to the clerk of the 207
court of common pleas in the county in which the judgment was 208
rendered is issued, nor a certificate of judgment for obtaining a 209
lien upon lands and tenements is issued and filed, as provided in 210
sections 2329.02 and 2329.04 of the Revised Code, within five 211
years from the date of the judgment or within five years from the 212
date of the issuance of the last execution thereon or the issuance 213
and filing of the last such certificate, whichever is later, then, 214
unless the judgment is in favor of the state, the judgment shall 215
be dormant and shall not operate as a lien upon the estate of the 216
judgment debtor. 217

(2) If the judgment is in favor of the state, the judgment 218
shall not become dormant and shall not cease to operate as a lien 219
against the estate of the judgment debtor provided that either 220
execution on the judgment is issued or a certificate of judgment 221
is issued and filed, as provided in sections 2329.02 and 2329.04 222
of the Revised Code, within ten years from the date of the 223
judgment or within twelve years from the date of the issuance of 224
the last execution thereon or the issuance and filing of the last 225
such certificate, whichever is later, except as otherwise provided 226
in division (C) of this section. 227

(B) If, in any county other than that in which a judgment was rendered, the judgment has become a lien by reason of the filing, in the office of the clerk of the court of common pleas of that county, of a certificate of the judgment as provided in sections 2329.02 and 2329.04 of the Revised Code, and if no execution is issued for the enforcement of the judgment within that county, or no further certificate of the judgment is filed in that county, within five years or, if the judgment is in favor of the state, within twelve years from the date of issuance of the last execution for the enforcement of the judgment within that county or the date of filing of the last certificate in that county, whichever is the later, then the judgment shall cease to operate as a lien upon lands and tenements of the judgment debtor within that county, ~~unless the judgment is in favor of the state, in which case the judgment shall not become dormant, except as~~ otherwise provided in division (C) of this section.

(C)(1) As used in division (C) of this section, "interim period" means the period beginning September 26, 2003, and ending the day before the effective date of Sub. H.B. 390 of the 126th general assembly.

(2) Division (C) of this section applies only to judgments in favor of the state that are subject to this section and to which both of the following apply:

(a) The first issuance of execution on the judgment, or the first issuance and filing of the certificate of judgment, was issued or issued and filed within the ten-year period provided in this section before the beginning of the interim period;

(b) Subsequent issuance of execution on the judgment or subsequent issuance and filing of the certificate of judgment would have been required during the interim period in order to keep the lien from becoming dormant under this section as this

section existed on September 25, 2003, and as if this section as 259
it existed on that date had been in effect during the interim 260
period. 261

(3) Such a judgment shall not become dormant and shall not 262
cease to operate as a lien against the estate of the judgment 263
debtor if either execution on the judgment is issued or a 264
certificate of judgment is issued and filed, as provided in 265
sections 2329.02 and 2329.04 of the Revised Code, within three 266
years after the expiration of the ten-year period following 267
issuance of the last execution on the judgment or following the 268
issuance and filing of the last such certificate, whichever is 269
later. 270

Sec. 5703.06. (A) As used in this section, "claim" means a 271
claim for an amount payable to this state that arises under a 272
statute administered by the tax commissioner and that has been 273
certified to the attorney general for collection under section 274
131.02 of the Revised Code. 275

(B) The tax commissioner and the attorney general shall 276
consider the following standards when ascertaining with respect to 277
a claim whether a compromise or payment-over-time agreement is in 278
the best interests of the state under division (E) of section 279
131.02 of the Revised Code: 280

(1) There exists a doubt as to whether the claim can be 281
collected. 282

(2) There exists a substantial probability that, upon payment 283
of the claim and submission of a timely application for refund 284
with respect to that payment, the commissioner would refund an 285
amount that was illegally or erroneously paid. 286

(3) There exists an economic hardship such that a compromise 287
or agreement would facilitate effective tax administration. 288

(4) There exists a joint assessment of spouses, one of whom is an innocent spouse, provided that any relief under this standard shall only affect the claim as to the innocent spouse. A spouse granted relief under 6015 of the Internal Revenue Code with regard to any income item is rebuttably presumed to be an innocent spouse with regard to that income item to the extent that income item is included in or otherwise affects the computation of the tax imposed under section 5747.02 of the Revised Code or any penalty or interest on that tax. 289
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(5) Any other standard to which the commissioner and attorney general jointly agree. 298
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(C) The rejection of a compromise or payment-over-time agreement proposed by a taxpayer with respect to a claim shall not be appealable. 300
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(D) A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall inure to the benefit of only the parties to the compromise or agreement, and shall not extinguish or otherwise affect the liability of any other person or governmental entity. 303
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(E) A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or by misrepresentation of a material fact. Any amount that was due prior to the compromise or agreement and is unpaid shall remain due, and any interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due. 308
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Sec. 5703.58. (A) Subject to division (C) of this section, the tax commissioner shall not make or issue an assessment for any tax payable to the state that is administered by the tax 316
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commissioner, or any penalty, interest, or additional charge on 319
such tax, after the expiration of ten years, including any 320
extension, from the date the tax return or report was due when 321
such amount was not reported and paid, provided that the ten-year 322
period shall be extended by the period of any lawful stay to such 323
assessment. As used in this section, "assessment" has the same 324
meaning as in section 5703.50 of the Revised Code. 325

(B) This section does not apply to either of the following: 326

(1) Any amount collected for the state by a vendor or seller 327
under Chapter 5739. or 5741. of the Revised Code or withheld by an 328
employer under Chapter 5747. of the Revised Code. 329

(2) Any person who fraudulently attempts to avoid such tax. 330

(C) This section does not authorize the assessment or 331
collection of a tax for which the applicable period of limitation 332
prescribed by law has expired and for which no valid assessment 333
has been made and served as prescribed by law. 334

Sec. 5735.03. Every motor fuel dealer shall file with the tax 335
commissioner a surety bond of not less than five thousand dollars, 336
but may be required by the tax commissioner to submit a surety 337
bond equal to three months' average tax liability, on a form 338
approved by and with a surety satisfactory to the commissioner, 339
upon which the motor fuel dealer shall be the principal obligor 340
and the state shall be the obligee, conditioned upon the prompt 341
filing of true reports and the payment by the motor fuel dealer to 342
the treasurer of state of all motor fuel excise taxes levied by 343
the state, provided that after notice is received from the state 344
by the surety of the delinquency of any taxes, if the surety pays 345
the taxes within thirty days after the receipt of the notice no 346
penalties or interest shall be charged against the surety. If the 347
surety does not pay the taxes within thirty days, but does pay 348

within ninety days from the date of the receipt of notice from the 349
state by the surety, no penalty shall be assessed against the 350
surety but the surety shall pay interest at the rate of six per 351
cent per annum on the unpaid taxes from the date the taxes are due 352
and payable. If the surety does not pay within ninety days then 353
the surety shall be liable for interest and penalties, and the tax 354
commissioner may cancel all bonds issued by the surety. 355

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The commissioner may increase or reduce the amount of the 357
bond required to be filed by any licensed motor fuel dealer. If 358
the commissioner finds that it is necessary to increase the bond 359
to assure payment of the tax, the bond may be increased to an 360
amount equal to three months/average liability or fifty thousand 361
dollars, whichever is greater. 362

If liability upon the bond thus filed by the motor fuel 363
dealer with the commissioner is discharged or reduced, whether by 364
judgment rendered, payment made, or otherwise, or if, in the 365
opinion of the commissioner any surety on the bond theretofore 366
given has become unsatisfactory or unacceptable, the commissioner 367
may require the motor fuel dealer to file a new bond with 368
satisfactory sureties in the same amount, and if a new bond is not 369
filed the commissioner shall forthwith cancel the license of the 370
motor fuel dealer. If a new bond is furnished by the motor fuel 371
dealer, the commissioner shall cancel and surrender the bond of 372
the motor fuel dealer for which the new bond is substituted. 373

A surety on a bond furnished by a motor fuel dealer shall be 374
released from all liability to the state accruing on the bond 375
after the expiration of sixty days from the date upon which the 376
surety lodges with the commissioner a written request to be 377
released. The request shall not operate to release the surety from 378
any liability already accrued, or which accrues before the 379
expiration of the sixty-day period. The commissioner shall 380

promptly on receipt of notice of the request notify the motor fuel 381
dealer who furnished the bond and, unless the motor fuel dealer on 382
or before the expiration of the sixty-day period files with the 383
commissioner a new bond with a surety satisfactory to the 384
commissioner in the amount and form provided in this section, the 385
commissioner shall forthwith cancel the license of the motor fuel 386
dealer. If the new bond is furnished by said motor fuel dealer, 387
the commissioner shall cancel and surrender the bond of the motor 388
fuel dealer for which the new bond is substituted. 389

The commissioner, in lieu of any surety bond required by this 390
section, may accept a deposit by a motor fuel dealer of cash. Any 391
cash thus accepted shall be deposited with the treasurer of state 392
to be held by the treasurer of state, in the same manner as other 393
cash required to be deposited with the treasurer of state under 394
the laws of the state, for the account of such motor fuel dealer 395
and subject to any lawful claim of the state for any excise tax 396
upon motor fuel, and penalties and interest thereon levied by the 397
laws of this state. The state shall have a lien upon cash thus 398
deposited for the amount of any motor fuel excise taxes and 399
penalty and interest due to the state from the motor fuel dealer 400
in whose behalf they were deposited. The amount of cash to be thus 401
accepted shall in all respects be determined in the same manner as 402
provided in this section for the amount of surety bonds. Any cash 403
deposited shall be subject to levy upon execution to satisfy any 404
judgment secured in any action by the state to recover any motor 405
fuel excise taxes, and penalties and interest found to be due to 406
the state from such motor fuel dealer. The cash shall be released 407
by the treasurer of state upon certificate of the commissioner 408
that the license of the motor fuel dealer in whose behalf they 409
have been deposited has been canceled or that other security has 410
been accepted in lieu thereof, and that the state asserts no claim 411
thereto. 412

~~Where any person is accepted by the commissioner as surety upon any bond required to be filed by this section, a statement of the surety under oath shall be filed with the commissioner showing real estate owned by the surety, together with all liens and encumbrances thereon, as shown by the records of the county auditor and county recorder of the county in which the property is located, which statement shall also show that the appraised value of the interest and equity of the surety is at least double the face value of the bond, and thereupon the commissioner shall file with the recorder of the county a certificate, under the seal of the commissioner, setting forth the name of the motor fuel dealer in whose behalf the bond is given and the amount of the bond, together with a description of the parcel of real estate owned in the county by the person accepted as surety, which certificate shall be recorded by such recorder, and thereupon the amount of the bond shall become a lien upon said property and shall so continue until satisfied or released upon certificate of the commissioner, which certificate of release shall be furnished when other security has been offered by the motor fuel dealer and accepted by the commissioner, or when the license of the motor fuel dealer, in whose behalf the property was pledged as security, has been cancelled and it is found by the commissioner that the licensed motor fuel dealer has paid to the state all excise taxes upon motor fuel payable by the licensed motor fuel dealer under the laws of this state, together with all penalties, interest and fines accruing by reason of any failure on the part of the motor fuel dealer to make accurate reports of receipts of taxable motor fuel and to pay the taxes, penalties, interest, and fines accruing in connection therewith. The commissioner may issue a certificate of partial release of the lien on real estate of the surety where property of an equivalent amount has been substituted, or it appears that the value of the property remaining subject to the lien is satisfactory in amount to the commissioner. If any person~~

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~~accepted as surety whose real estate has been subjected to a lien 446
desires to terminate the liability to the state, the person 447
accepted as a surety may file with the commissioner a written 448
request to be released. The commissioner shall promptly notify the 449
motor fuel dealer of the surety's request, and unless the motor 450
fuel dealer on or before the expiration of sixty days after 451
receipt of such notice files with the commissioner a new bond with 452
a surety satisfactory to the commissioner in the amount and form 453
provided in this section the commissioner shall forthwith cancel 454
the license of said motor fuel dealer. Promptly upon the 455
expiration of sixty days after receipt from the surety of such 456
written request for release, or upon the filing of a new and 457
acceptable bond with satisfactory sureties by the motor fuel 458
dealer, the commissioner shall determine whether the surety is 459
subject to any claim of the state for any unpaid taxes and 460
penalties and interest upon motor fuel under the laws of this 461
state by reason of the relationship as surety, and if no liability 462
is asserted the commissioner shall furnish to said surety a 463
certificate under the seal of the commissioner stating that no 464
liability is thus asserted and describing the property owned by 465
the surety subject to the lien of the state for any taxes and 466
penalties, and said certificate upon presentation shall be 467
recorded by the recorder of the county in which said property is 468
located and shall operate from the date of recording as a release 469
of the property therein described from such lien. 470~~

Sec. 5749.02. (A) For the purpose of providing revenue to 471
administer the state's coal mining and reclamation regulatory 472
program, to meet the environmental and resource management needs 473
of this state, and to reclaim land affected by mining, an excise 474
tax is hereby levied on the privilege of engaging in the severance 475
of natural resources from the soil or water of this state. The tax 476
shall be imposed upon the severer and shall be: 477

(1) Seven cents per ton of coal;	478
(2) Four cents per ton of salt;	479
(3) Two cents per ton of limestone or dolomite;	480
(4) Two cents per ton of sand and gravel;	481
(5) Ten cents per barrel of oil;	482
(6) Two and one-half cents per thousand cubic feet of natural gas;	483 484
(7) One cent per ton of clay, sandstone or conglomerate, shale, gypsum, or quartzite.	485 486
(B) Of the moneys received by the treasurer of state from the tax levied in division (A)(1) of this section, six and three-tenths per cent shall be credited to the geological mapping fund created in section 1505.09 of the Revised Code, fourteen and two-tenths per cent shall be credited to the reclamation forfeiture fund created in section 1513.18 of the Revised Code, fifty-seven and nine-tenths per cent shall be credited to the coal mining administration and reclamation reserve fund created in section 1513.181 of the Revised Code, and the remainder shall be credited to the unreclaimed lands fund created in section 1513.30 of the Revised Code. When, at any time during a fiscal year, the chief of the division of mineral resources management finds that the balance of the coal mining administration and reclamation reserve fund is below two million dollars, the chief shall certify that fact to the director of budget and management. Upon receipt of the chief's certification, the director shall direct the tax commissioner to instead credit to the coal mining administration and reclamation reserve fund during the remainder of the fiscal year for which the certification is made the fourteen and two-tenths per cent of the moneys collected from the tax levied in division (A)(1) of this section and otherwise required by this	487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507

division to be credited to the reclamation forfeiture fund. 508

Fifteen per cent of the moneys received by the treasurer of 509
state from the tax levied in division (A)(2) of this section shall 510
be credited to the geological mapping fund and the remainder shall 511
be credited to the unreclaimed lands fund. 512

Of the moneys received by the treasurer of state from the tax 513
levied in divisions (A)(3) and (4) of this section, seven and 514
five-tenths per cent shall be credited to the geological mapping 515
fund, forty-two and five-tenths per cent shall be credited to the 516
unreclaimed lands fund, and the remainder shall be credited to the 517
surface mining fund created in section 1514.06 of the Revised 518
Code. 519

Of the moneys received by the treasurer of state from the tax 520
levied in divisions (A)(5) and (6) of this section, ninety per 521
cent shall be credited to the oil and gas well fund created in 522
section 1509.02 of the Revised Code and ten per cent shall be 523
credited to the geological mapping fund. All of the moneys 524
received by the treasurer of state from the tax levied in division 525
(A)(7) of this section shall be credited to the surface mining 526
fund. 527

(C) For the purpose of paying the state's expenses for 528
reclaiming mined lands that the operator failed to reclaim under a 529
coal mining and reclamation permit issued under Chapter 1513. of 530
the Revised Code, or under a surface mining permit issued under 531
Chapter 1514. of the Revised Code, for which the operator's bond 532
is not sufficient to pay the state's expense for reclamation, 533
there is hereby levied an excise tax on the privilege of engaging 534
in the severance of coal from the soil or water of this state in 535
addition to the taxes levied by divisions (A)(1) and (D) of this 536
section. The tax shall be imposed at the rate of one cent per ton 537
of coal. Moneys received by the treasurer of state from the tax 538

levied under this division shall be credited to the reclamation
forfeiture fund created in section 1513.18 of the Revised Code. 539
540

(D) For the purpose of paying the state's expenses for 541
reclaiming coal mined lands that the operator failed to reclaim in 542
accordance with Chapter 1513. of the Revised Code under a coal 543
mining and reclamation permit issued after April 10, 1972, but 544
before September 1, 1981, for which the operator's bond is not 545
sufficient to pay the state's expense for reclamation and paying 546
the expenses for administering the state's coal mining and 547
reclamation regulatory program, there is hereby levied an excise 548
tax on the privilege of engaging in the severance of coal from the 549
soil or water of this state in addition to the taxes levied by 550
divisions (A)(1) and (C) of this section. The tax shall be imposed 551
at the rate of one cent per ton of coal as prescribed in this 552
division. Moneys received by the treasurer of state from the tax 553
levied by this division shall be credited to the reclamation 554
forfeiture fund created in section 1513.18 of the Revised Code. 555

When, at the close of any fiscal year, the chief finds that 556
the balance of the reclamation forfeiture fund, plus estimated 557
transfers to it from the coal mining and reclamation reserve fund 558
under section 1513.181 of the Revised Code, plus the estimated 559
revenues from the tax levied by this division for the remainder of 560
the calendar year that includes the close of the fiscal year, are 561
sufficient to complete the reclamation of such lands, the purposes 562
for which the tax under this division is levied shall be deemed 563
accomplished at the end of that calendar year. The chief, within 564
thirty days after the close of the fiscal year, shall certify 565
those findings to the tax commissioner, and the tax shall cease to 566
be imposed after the last day of that calendar year. 567

~~(E) On the day fixed for the payment of the severance taxes 568
required to be paid by this section, the taxes with any penalties 569
or interest on them shall become a lien on all property of the 570~~

~~taxpayer in this state whether the property is employed by the
taxpayer in the prosecution of its business or is in the hands of
an assignee, trustee, or receiver for the benefit of creditors or
stockholders. The lien shall continue until the taxes and any
penalties or interest thereon are paid.~~

~~Upon failure of the taxpayer to pay a tax on the day fixed
for payment, the tax commissioner may file, for which no filing
fee shall be charged, in the office of the county recorder in each
county in this state in which the taxpayer owns or has a
beneficial interest in real estate, notice of the lien containing
a brief description of the real estate. The lien shall not be
valid as against any mortgagee, purchaser, or judgment creditor
whose rights have attached prior to the time the notice is filed
in the county in which the real estate that is the subject of the
mortgage, purchase, or judgment lien is located. The notice shall
be recorded in a book kept by the recorder called the "severance
tax lien record" and indexed under the name of the taxpayer
charged with the tax. When the tax has been paid, the tax
commissioner shall furnish to the taxpayer an acknowledgement of
payment, which the taxpayer may record with the recorder of each
county in which notice of the lien has been filed.~~

Section 2. That existing sections 109.082, 131.02, 2329.07,
5703.06, 5735.03, and 5749.02 and section 5733.18 of the Revised
Code are hereby repealed.

Section 3. The amendment or enactment by this act of sections
109.082, 131.02, 5703.06, and 5703.58 of the Revised Code apply to
assessments made, or if no assessment was made, to liabilities
arising, before, on, or after the effective date of this act.
However, the statute of limitations to collection in section
131.02 of the Revised Code, as amended by this act, and to
assessment in section 5703.58 of the Revised Code, as enacted by

this act, expire not earlier than three years after the effective	602
date of this act, notwithstanding any provisions in such sections	603
to the contrary.	604