



Ohio Legislative Service Commission

Synopsis of Senate Committee Amendments*

Joseph Heller

Sub. H.B. 75

128th General Assembly
(S. Ways and Means and Economic Development)

Creates an income tax refund check-off contribution for the American Red Cross.

Authorizes the Tax Commissioner to refund Commercial Activity Tax (CAT) paid by a business that does not owe any tax regardless of whether the business has cancelled its registration.

Authorizes the four-year CAT assessment statute of limitations to be extended by agreement between a taxpayer and the Tax Commissioner.