

Administrative:

Ohio: New Law Potentially Creates Amnesty Program that May Permit Penalty & Interest Waiver

H.B. 45, signed by gov. 1/6/23. Contingent on the Ohio Director of Budget and Management determining during calendar year 2023 but before November 1, 2023, that it is necessary for Ohio to administer a tax amnesty program based on whether Ohio's General Revenue Fund "will require additional proceeds from the amnesty program in order to meet obligations required to be paid from that fund in calendar year 2023," recently enacted legislation would establish an Ohio tax amnesty program applicable for some past-due state and local taxes (including Ohio's commercial activity tax (CAT) and sales and use tax) and certain fees. If administered, the amnesty program would operate during two consecutive months in 2023, as designated by the Ohio Tax Commissioner. If administered, amnesty program participants potentially may receive a waiver of all underlying penalties and interest on qualifying delinquent taxes and fees. Please contact us with any questions.

URL: <https://www.legislature.ohio.gov/legislation/134/hb45/status>

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