

AN ACT

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

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 109.082, 131.02, 2329.07, 5703.06, 5735.03, and 5749.02 be amended and sections 131.022, 2305.26, and 5703.58 of the Revised Code be enacted to read as follows:

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

Sec. 131.02. (A) Whenever any amount is payable to the state, the officer, employee, or agent responsible for administering the law under which the amount is payable shall immediately proceed to collect the amount or cause the amount to be collected and shall pay the amount into the state treasury or into the appropriate custodial fund in the manner set forth pursuant to section 113.08 of the Revised Code. Except as otherwise

provided in this division, if the amount is not paid within forty-five days after payment is due, the officer, employee, or agent shall certify the amount due to the attorney general, in the form and manner prescribed by the attorney general, and notify the director of budget and management thereof. In the case of an amount payable by a student enrolled in a state institution of higher education, the amount shall be certified within the later of forty-five days after the amount is due or the tenth day after the beginning of the next academic semester, quarter, or other session following the session for which the payment is payable. The attorney general may assess the collection cost to the amount certified in such manner and amount as prescribed by the attorney general.

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

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

- (a) The assessment or case number;
- (b) The tax pursuant to which the assessment is made;
- (c) The reason for the liability, including, if applicable, that a penalty or interest is due;
- (d) An explanation of how and when interest will be added to the amount assessed;
- (e) That the attorney general and tax commissioner, acting together, have the authority, but are not required, to compromise the claim and accept payment over a reasonable time, if such actions are in the best interest of the state.

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

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

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

- (1) Compromise the claim;
- (2) Extend for a reasonable period the time for payment of the claim by agreeing to accept monthly or other periodic payments. The agreement may require security for payment of the claim.
- (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.

(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:

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

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

(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.

(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:

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

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

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

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

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

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.

(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.

(2) As used in division (B)(2) 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.

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.

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.

(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.

(D) A notice of continuation of lien must be signed and filed by the clerk of the court or the magistrate in cases of liens arising under sections 1901.21, 2505.13, and 2937.25 of the Revised Code, by the industrial commission in cases of liens arising under sections 4123.76 and 4123.78 of the Revised Code, by the director of job and family services in cases of liens arising under section 4141.23 of the Revised Code, by the registrar of motor vehicles in cases of liens arising under section 4509.60 of the Revised Code, and by the county auditor in cases of liens arising under section 5719.04 of the Revised Code.

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

(2) If the judgment is in favor of the state, the judgment shall not

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

(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 it existed on that date had been in effect during the interim period.

(3) Such a judgment shall not become dormant and shall not cease to operate as a lien against the estate of the judgment debtor if either execution

on the judgment is issued or a certificate of judgment is issued and filed, as provided in sections 2329.02 and 2329.04 of the Revised Code, within three years after the expiration of the ten-year period following issuance of the last execution on the judgment or following the issuance and filing of the last such certificate, whichever is later.

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

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

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

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

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

(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.

(5) Any other standard to which the commissioner and attorney general jointly agree.

(C) The rejection of a compromise or payment-over-time agreement proposed by a taxpayer with respect to a claim shall not be appealable.

(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.

(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.

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 commissioner, or any penalty, interest, or additional charge on such tax, after the expiration of ten years, including any extension, from the date the tax return or report was due when such amount was not reported and paid, provided that the ten-year period shall be extended by the period of any lawful stay to such assessment. As used in this section, "assessment" has the same meaning as in section 5703.50 of the Revised Code.

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

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

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

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

Sec. 5735.03. Every motor fuel dealer shall file with the tax commissioner a surety bond of not less than five thousand dollars, but may be required by the tax commissioner to submit a surety bond equal to three months' average tax liability, on a form approved by and with a surety satisfactory to the commissioner, upon which the motor fuel dealer shall be the principal obligor and the state shall be the obligee, conditioned upon the prompt filing of true reports and the payment by the motor fuel dealer to the treasurer of state of all motor fuel excise taxes levied by the state, provided that after notice is received from the state by the surety of the delinquency of any taxes, if the surety pays the taxes within thirty days after the receipt of the notice no penalties or interest shall be charged against the surety. If the surety does not pay the taxes within thirty days, but does pay within ninety days from the date of the receipt of notice from the state by the surety, no penalty shall be assessed against the surety but the surety shall pay interest at the rate of six per cent per annum on the unpaid taxes from the date the taxes are due and payable. If the surety does not pay within ninety days then the surety shall be liable for interest and penalties, and the tax commissioner may cancel all bonds issued by the surety.

The commissioner may increase or reduce the amount of the bond

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

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

A surety on a bond furnished by a motor fuel dealer shall be released from all liability to the state accruing on the bond after the expiration of sixty days from the date upon which the surety lodges with the commissioner a written request to be released. The request shall not operate to release the surety from any liability already accrued, or which accrues before the expiration of the sixty-day period. The commissioner shall promptly on receipt of notice of the request notify the motor fuel dealer who furnished the bond and, unless the motor fuel dealer on or before the expiration of the sixty-day period files with the commissioner a new bond with a surety satisfactory to the commissioner in the amount and form provided in this section, the commissioner shall forthwith cancel the license of the motor fuel dealer. If the new bond is furnished by said motor fuel dealer, the commissioner shall cancel and surrender the bond of the motor fuel dealer for which the new bond is substituted.

The commissioner, in lieu of any surety bond required by this section, may accept a deposit by a motor fuel dealer of cash. Any cash thus accepted shall be deposited with the treasurer of state to be held by the treasurer of state, in the same manner as other cash required to be deposited with the treasurer of state under the laws of the state, for the account of such motor fuel dealer and subject to any lawful claim of the state for any excise tax upon motor fuel, and penalties and interest thereon levied by the laws of this state. The state shall have a lien upon cash thus deposited for the amount of any motor fuel excise taxes and penalty and interest due to the state from the motor fuel dealer in whose behalf they were deposited. The amount of cash to be thus accepted shall in all respects be determined in the same manner as provided in this section for the amount of surety bonds. Any cash deposited

shall be subject to levy upon execution to satisfy any judgment secured in any action by the state to recover any motor fuel excise taxes, and penalties and interest found to be due to the state from such motor fuel dealer. The cash shall be released by the treasurer of state upon certificate of the commissioner that the license of the motor fuel dealer in whose behalf they have been deposited has been canceled or that other security has been accepted in lieu thereof, and that the state asserts no claim thereto.

~~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 accepted as surety whose real estate has been subjected to a lien desires to terminate the liability to the state, the person accepted as a surety may file with the commissioner a written request to be released. The commissioner shall promptly notify the motor fuel dealer of the surety's request, and unless the motor fuel dealer on or before the expiration of sixty~~

~~days after receipt of such notice files with the commissioner a new bond with a surety satisfactory to the commissioner in the amount and form provided in this section the commissioner shall forthwith cancel the license of said motor fuel dealer. Promptly upon the expiration of sixty days after receipt from the surety of such written request for release, or upon the filing of a new and acceptable bond with satisfactory sureties by the motor fuel dealer, the commissioner shall determine whether the surety is subject to any claim of the state for any unpaid taxes and penalties and interest upon motor fuel under the laws of this state by reason of the relationship as surety, and if no liability is asserted the commissioner shall furnish to said surety a certificate under the seal of the commissioner stating that no liability is thus asserted and describing the property owned by the surety subject to the lien of the state for any taxes and penalties, and said certificate upon presentation shall be recorded by the recorder of the county in which said property is located and shall operate from the date of recording as a release of the property therein described from such lien.~~

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

- (1) Seven cents per ton of coal;
- (2) Four cents per ton of salt;
- (3) Two cents per ton of limestone or dolomite;
- (4) Two cents per ton of sand and gravel;
- (5) Ten cents per barrel of oil;
- (6) Two and one-half cents per thousand cubic feet of natural gas;
- (7) One cent per ton of clay, sandstone or conglomerate, shale, gypsum, or quartzite.

(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 division to be credited to the reclamation forfeiture fund.

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

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

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

(C) For the purpose of paying the state's expenses for reclaiming mined lands that the operator failed to reclaim under a coal mining and reclamation permit issued under Chapter 1513. of the Revised Code, or under a surface mining permit issued under Chapter 1514. of the Revised Code, for which the operator's bond is not sufficient to pay the state's expense for reclamation, there is hereby levied an excise tax on the privilege of engaging in the severance of coal from the soil or water of this state in addition to the taxes levied by divisions (A)(1) and (D) of this section. The tax shall be imposed at the rate of one cent per ton of coal. Moneys received by the treasurer of state from the tax levied under this division shall be credited to the reclamation forfeiture fund created in section 1513.18 of the Revised Code.

(D) For the purpose of paying the state's expenses for reclaiming coal mined lands that the operator failed to reclaim in accordance with Chapter 1513. of the Revised Code under a coal mining and reclamation permit

issued after April 10, 1972, but before September 1, 1981, for which the operator's bond is not sufficient to pay the state's expense for reclamation and paying the expenses for administering the state's coal mining and reclamation regulatory program, there is hereby levied an excise tax on the privilege of engaging in the severance of coal from the soil or water of this state in addition to the taxes levied by divisions (A)(1) and (C) of this section. The tax shall be imposed at the rate of one cent per ton of coal as prescribed in this division. Moneys received by the treasurer of state from the tax levied by this division shall be credited to the reclamation forfeiture fund created in section 1513.18 of the Revised Code.

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

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

Sub. H. B. No. 390

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~~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 date of this act, notwithstanding any provisions in such sections to the contrary.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ___ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____