



This Week in State Tax (TWIST)

January 17, 2023



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Ohio: Tax Amnesty Legislation Signed

On January 6, 2023, [House Bill 45](#) was signed into law in Ohio. The new law authorizes the Tax Commissioner to establish and administer a tax and fee amnesty program with respect to qualifying delinquent taxes and fees. “Qualifying delinquent taxes and fees” include any unreported, underreported or unpaid tax or fee that was due and payable as of the effective date, but does not include any tax or fee for which a notice of assessment or audit has been issued, for which a bill has been issued, which relates to a period that ends after the effective date of the bill, or for which an audit has been conducted or is currently being conducted. During the program, if a person pays the full amount of qualifying delinquent taxes and fees owed, the Tax Commissioner will waive or abate all applicable interest and penalties that accrued on the qualifying delinquent taxes and fees.

Taxpayers with Ohio exposure should temper their ardor for the amnesty opportunity as it will be implemented only if the Director of Budget and Management determines that it is necessary to meet the obligations required to be paid from the state general fund in 2023. If that determination is made, the amnesty program will operate during two consecutive months in 2023, as designated by the Commissioner. Please contact [Dave Perry](#) with questions.



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