



Ohio Revised Code

Section 128.462 Limitations on assessments.

Effective: October 3, 2023

Legislation: House Bill 33

(A) Except as otherwise provided in this section, no assessment shall be made or issued against an entity for any wireless 9-1-1 charge required to be collected under section 128.40 of the Revised Code or any next generation 9-1-1 access fee required to be collected under section 128.414 or 128.421 of the Revised Code more than four years after the return date for the period in which the sale or purchase was made, or more than four years after the return for such period is filed, whichever is later. This division does not bar an assessment:

- (1) When the tax commissioner has substantial evidence of amounts of charges or fees collected by an entity from subscribers or consumers, which were not returned to the state;
- (2) When the entity assessed failed to file a return as required by section 128.46 of the Revised Code;
- (3) When the entity and the commissioner waive in writing the time limitation.

(B) No assessment shall be made or issued against an entity for any wireless 9-1-1 charge imposed by section 128.40 of the Revised Code or next generation 9-1-1 access fee imposed by section 128.41 or 128.42 of the Revised Code for any period during which there was in full force and effect a rule of the tax commissioner under or by virtue of which the collection or payment of any such charge or fee was not required. This division does not bar an assessment when the tax commissioner has substantial evidence of amounts of charges or fees collected by an entity from subscribers or consumers, which were not returned to the state.
