



Ohio Administrative Code

Rule 5703-9-60 Consumer's use tax amnesty payment plan.

Effective: July 20, 2019

(A) House Bill ("H.B.") 153, 129th General Assembly, (uncodified section 757.42) authorizes the tax commissioner to enter into a no-interest payment plan with a qualifying taxpayer who elects to participate in the consumer's use tax amnesty established by H.B. 153.

(B) The tax commissioner may enter into a consumer's use tax amnesty payment plan if the taxpayer satisfies the following conditions:

(1) The taxpayer cannot have previously held or currently hold a consumer's use tax account as of June 1, 2011.

(2) The amount of consumer's use tax due under the taxpayer's amnesty application must exceed five hundred dollars.

(3) At least one corporate officer, LLC member, general partner or other person authorized to execute contracts on behalf of the taxpayer must agree to the terms of the payment plan on behalf of the taxpayer.

(4) The taxpayer must agree to extend the time limit for the tax commissioner to assess unpaid consumer's use tax due under amnesty until six months after the end of the payment plan.

(C) The consumer's use tax amnesty payment plan terms are as follows:

(1) The minimum monthly payment is five hundred dollars. The initial monthly payment must be submitted with the amnesty application.

(2) The maximum term of a consumer's use tax amnesty payment plan is seven years (eighty-four months).



(3) The taxpayer must return the fully executed consumer's use tax amnesty payment plan agreement to the tax commissioner within fifteen days after receipt.

(4) The taxpayer must make each payment due under the consumer's use tax amnesty payment plan on or before the first business day of each month.

(D) If the taxpayer misses a monthly payment, fails to return a fully executed copy of the consumer's use tax payment plan agreement, or fails to remain current with all of its Ohio tax obligations, the tax commissioner will notify the taxpayer of such default ("Default Notice") via U.S. mail or a similar method of delivery. The taxpayer will have 15 days from the date of the default notice to provide documentation supporting that the disputed payment was made, the fully executed agreement has been returned, or that the taxpayer is current with all of its Ohio tax obligations. If within the fifteen-day period the taxpayer fails to provide such documentation, the tax commissioner may assess the taxpayer for the entire outstanding consumer's use tax balance, including interest. Interest will be calculated from the date the tax was required to be paid. Any assessment issued for amounts due under consumer's use tax amnesty will be immediately certified to the Ohio attorney general for collection and may be subject to any and all costs and additional fees assessed by the attorney general.