



Ohio Revised Code

Section 128.462 Limitations on assessments.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

Beginning January 1, 2014:

(A) Except as otherwise provided in this section, no assessment shall be made or issued against a wireless service provider, reseller, or seller for any wireless 9-1-1 charge imposed by or pursuant to section 128.42 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 wireless 9-1-1 charges collected by a provider, reseller, or seller from subscribers or consumers, which were not returned to the state;
- (2) When the provider, reseller, or seller assessed failed to file a return as required by section 128.46 of the Revised Code;
- (3) When the provider, reseller, or seller and the commissioner waive in writing the time limitation.

(B) No assessment shall be made or issued against a wireless service provider, reseller, or seller for any wireless 9-1-1 charge imposed by or pursuant to section 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 wireless 9-1-1 charge was not required. This division does not bar an assessment when the tax commissioner has substantial evidence of amounts of wireless 9-1-1 charges collected by a provider, reseller, or seller from subscribers or consumers, which were not returned to the state.
