

As Introduced

**135th General Assembly
Regular Session
2023-2024**

H. B. No. 416

Representative Patton



A BILL

To amend sections 131.02, 715.013, 4303.26, 1
4501.06, 4511.092, 4511.096, 4511.0911, 2
5703.052, 5703.053, 5703.19, 5703.263, 5703.50, 3
5703.70, and 5703.77 and to enact sections 4
4787.01, 4787.02, 4787.03, 4787.04, 4787.05, 5
4787.06, 4787.99, 5755.01, 5755.02, 5755.03, 6
5755.04, 5755.05, 5755.06, 5755.07, 5755.071, 7
5755.08, 5755.09, 5755.10, 5755.11, 5755.12, 8
5755.13, 5755.14, and 5755.99 of the Revised 9
Code to license companies that sell, provide, 10
install, or otherwise manage traffic law photo- 11
monitoring devices in Ohio and to levy a tax on 12
such companies' gross receipts from the sale of 13
such devices. 14

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 131.02, 715.013, 4303.26, 15
4501.06, 4511.092, 4511.096, 4511.0911, 5703.052, 5703.053, 16
5703.19, 5703.263, 5703.50, 5703.70, and 5703.77 be amended and 17
sections 4787.01, 4787.02, 4787.03, 4787.04, 4787.05, 4787.06, 18
4787.99, 5755.01, 5755.02, 5755.03, 5755.04, 5755.05, 5755.06, 19
5755.07, 5755.071, 5755.08, 5755.09, 5755.10, 5755.11, 5755.12, 20

5755.13, 5755.14, and 5755.99 of the Revised Code be enacted to 21
read as follows: 22

Sec. 131.02. (A) Except as otherwise provided in section 23
4123.37, section 5703.061, and division (K) of section 4123.511 24
of the Revised Code, whenever any amount is payable to the 25
state, the officer, employee, or agent responsible for 26
administering the law under which the amount is payable shall 27
immediately proceed to collect the amount or cause the amount to 28
be collected and shall pay the amount into the state treasury or 29
into the appropriate custodial fund in the manner set forth 30
pursuant to section 113.08 of the Revised Code. Except as 31
otherwise provided in this division, if the amount is not paid 32
within forty-five days after payment is due, the officer, 33
employee, or agent shall certify the amount due to the attorney 34
general, in the form and manner prescribed by the attorney 35
general. In the case of an amount payable by a student enrolled 36
in a state institution of higher education, the amount shall be 37
certified within the later of forty-five days after the amount 38
is due or the tenth day after the beginning of the next academic 39
semester, quarter, or other session following the session for 40
which the payment is payable. The attorney general may assess 41
the collection cost to the amount certified in such manner and 42
amount as prescribed by the attorney general. If an amount 43
payable to a political subdivision is past due, the political 44
subdivision may, with the approval of the attorney general, 45
certify the amount to the attorney general pursuant to this 46
section. 47

For the purposes of this section, the attorney general and 48
the officer, employee, or agent responsible for administering 49
the law under which the amount is payable shall agree on the 50
time a payment is due, and that agreed upon time shall be one of 51

the following times:	52
(1) If a law, including an administrative rule, of this state prescribes the time a payment is required to be made or reported, when the payment is required by that law to be paid or reported.	53 54 55 56
(2) If the payment is for services rendered, when the rendering of the services is completed.	57 58
(3) If the payment is reimbursement for a loss, when the loss is incurred.	59 60
(4) In the case of a fine or penalty for which a law or administrative rule does not prescribe a time for payment, when the fine or penalty is first assessed.	61 62 63
(5) If the payment arises from a legal finding, judgment, or adjudication order, when the finding, judgment, or order is rendered or issued.	64 65 66
(6) If the payment arises from an overpayment of money by the state to another person, when the overpayment is discovered.	67 68
(7) The date on which the amount for which an individual is personally liable under section 5735.35, section 5739.33, or division (G) of section 5747.07 of the Revised Code is determined.	69 70 71 72
(8) Upon proof of claim being filed in a bankruptcy case.	73
(9) Any other appropriate time determined by the attorney general and the officer, employee, or agent responsible for administering the law under which the amount is payable on the basis of statutory requirements or ordinary business processes of the agency, institution, or political subdivision to which the payment is owed.	74 75 76 77 78 79

(B) (1) The attorney general shall give immediate notice by 80
mail or otherwise to the party indebted of the nature and amount 81
of the indebtedness. 82

(2) If the amount payable to this state arises from a tax 83
levied under Chapter 5733., 5739., 5741., 5747., ~~or~~ 5751., or 84
5755. of the Revised Code, the notice also shall specify all of 85
the following: 86

(a) The assessment or case number; 87

(b) The tax pursuant to which the assessment is made; 88

(c) The reason for the liability, including, if 89
applicable, that a penalty or interest is due; 90

(d) An explanation of how and when interest will be added 91
to the amount assessed; 92

(e) That the attorney general and tax commissioner, acting 93
together, have the authority, but are not required, to 94
compromise the claim and accept payment over a reasonable time, 95
if such actions are in the best interest of the state. 96

(C) The attorney general shall collect the claim or secure 97
a judgment and issue an execution for its collection. 98

(D) Each claim shall bear interest, from the day on which 99
the claim became due, at the rate per annum required by section 100
5703.47 of the Revised Code. 101

(E) The attorney general and the chief officer of the 102
agency reporting a claim, acting together, may do any of the 103
following if such action is in the best interests of the state: 104

(1) Compromise the claim; 105

(2) Extend for a reasonable period the time for payment of 106

the claim by agreeing to accept monthly or other periodic 107
payments. The agreement may require security for payment of the 108
claim. 109

(3) Add fees to recover the cost of processing checks or 110
other draft instruments returned for insufficient funds and the 111
cost of providing electronic payment options. 112

(F) (1) Except as provided in division (F) (2) of this 113
section, if the attorney general finds, after investigation, 114
that any claim due and owing to the state is uncollectible, the 115
attorney general, with the consent of the chief officer of the 116
agency reporting the claim, may do the following: 117

(a) Sell, convey, or otherwise transfer the claim to one 118
or more private entities for collection; 119

(b) Cancel the claim or cause it to be canceled. 120

(2) The attorney general shall cancel or cause to be 121
canceled an unsatisfied claim on the date that is forty years 122
after the date the claim is certified, unless the attorney 123
general has adopted a rule under division (F) (5) of this section 124
shortening this time frame with respect to a subset of claims. 125

(3) No initial action shall be commenced to collect any 126
tax payable to the state that is administered by the tax 127
commissioner, whether or not such tax is subject to division (B) 128
of this section, or any penalty, interest, or additional charge 129
on such tax, after the expiration of the period ending on the 130
later of the dates specified in divisions (F) (3) (a) and (b) of 131
this section, provided that such period shall be extended by the 132
period of any stay to such collection or by any other period to 133
which the parties mutually agree. If the initial action in aid 134
of execution is commenced before the later of the dates 135

specified in divisions (F) (3) (a) and (b) of this section, any 136
and all subsequent actions may be pursued in aid of execution of 137
judgment for as long as the debt exists. 138

(a) Seven years after the assessment of the tax, penalty, 139
interest, or additional charge is issued. 140

(b) Four years after the assessment of the tax, penalty, 141
interest, or additional charge becomes final. For the purposes 142
of division (F) (3) (b) of this section, the assessment becomes 143
final at the latest of the following: upon expiration of the 144
period to petition for reassessment, or if applicable, to appeal 145
a final determination of the commissioner or decision of the 146
board of tax appeals or a court, or, if applicable, upon 147
decision of the United States supreme court. 148

For the purposes of division (F) (3) of this section, an 149
initial action to collect a tax debt is commenced at the time 150
when a certified copy of the tax commissioner's entry making an 151
assessment final has been filed in the office of the clerk of 152
court of common pleas in the county in which the taxpayer 153
resides or has its principal place of business in this state, or 154
in the office of the clerk of court of common pleas of Franklin 155
county, as provided in section 5739.13, 5741.14, 5747.13, or 156
5751.09 of the Revised Code or in any other applicable law 157
requiring such a filing. If an assessment has not been issued 158
and there is no time limitation on the issuance of an assessment 159
under applicable law, an action to collect a tax debt commences 160
when the action is filed in the courts of this state to collect 161
the liability. 162

(4) If information contained in a claim that is sold, 163
conveyed, or transferred to a private entity pursuant to this 164
section is confidential pursuant to federal law or a section of 165

the Revised Code that implements a federal law governing 166
confidentiality, such information remains subject to that law 167
during and following the sale, conveyance, or transfer. 168

(5) The attorney general may adopt rules to aid in the 169
implementation of this section. 170

Sec. 715.013. (A) Except as otherwise expressly authorized 171
by the Revised Code, no municipal corporation shall levy a tax 172
that is the same as or similar to a tax levied under Chapter 173
322., 3734., 3769., 4123., 4141., 4301., 4303., 4305., 4307., 174
4309., 5707., 5725., 5726., 5727., 5728., 5729., 5731., 5735., 175
5736., 5737., 5739., 5741., 5743., 5747., 5749., ~~or~~ 5751., or 176
5755. of the Revised Code. 177

(B) No municipal corporation may impose any tax, fee, 178
assessment, or other charge on auxiliary containers, on the 179
sale, use, or consumption of such containers, or on the basis of 180
receipts received from the sale of such containers. As used in 181
this division, "auxiliary container" has the same meaning as in 182
section 3767.32 of the Revised Code. 183

(C) This section does not prohibit a municipal corporation 184
from levying an income tax or withholding tax in accordance with 185
Chapter 718. of the Revised Code, or a tax on any of the 186
following: 187

(1) Amounts received for admission to any place; 188

(2) The income of an electric company or combined company, 189
as defined in section 5727.01 of the Revised Code; 190

(3) On and after January 1, 2004, the income of a 191
telephone company, as defined in section 5727.01 of the Revised 192
Code. 193

Sec. 4303.26. (A) Applications for regular permits 194
authorized by sections 4303.02 to 4303.23 of the Revised Code 195
may be filed with the division of liquor control. No permit 196
shall be issued by the division until fifteen days after the 197
application for it is filed. An applicant for the issuance of a 198
new permit shall pay a processing fee of one hundred dollars 199
when filing application for the permit, if the permit is then 200
available, or shall pay the processing fee when a permit becomes 201
available, if it is not available when the applicant initially 202
files the application. When an application for a new class C or 203
D permit is filed, when class C or D permits become available, 204
or when an application for transfer of ownership of a class C or 205
D permit or transfer of a location of a class C or D permit is 206
filed, no permit shall be issued, nor shall the location or the 207
ownership of a permit be transferred, by the division until the 208
division notifies the legislative authority of the municipal 209
corporation if the business or event is or is to be located 210
within the corporate limits of a municipal corporation, or the 211
clerk of the board of county commissioners and the fiscal 212
officer of the board of township trustees in the county in which 213
the business or event is or is to be conducted if the business 214
is or is to be located outside the corporate limits of a 215
municipal corporation, and an opportunity is provided officials 216
or employees of the municipal corporation or county and 217
township, who shall be designated by the legislative authority 218
or the board of county commissioners or board of township 219
trustees, for a complete hearing upon the advisability of the 220
issuance, transfer of ownership, or transfer of location of the 221
permit. In this hearing, no objection to the issuance, transfer 222
of ownership, or transfer of location of the permit shall be 223
based upon noncompliance of the proposed permit premises with 224
local zoning regulations which prohibit the sale of beer or 225

intoxicating liquor, in an area zoned for commercial or 226
industrial uses, for a permit premises that would otherwise 227
qualify for a proper permit issued by the division. 228

When the division sends notice to the legislative or 229
executive authority of the political subdivision, as required by 230
this section, the division shall also so notify, by certified 231
mail, return receipt requested, or by personal service, the 232
chief peace officer of the political subdivision. Upon the 233
request of the chief peace officer, the division shall send the 234
chief peace officer a copy of the application for the issuance 235
or the transfer of ownership or location of the permit and all 236
other documents or materials filed by the applicant or 237
applicants in relation to the application. The chief peace 238
officer may appear and testify, either in person or through a 239
representative, at any hearing held on the advisability of the 240
issuance, transfer of ownership, or transfer of location of the 241
permit. The hearing shall be held in the central office of the 242
division, except that upon written request of the legislative 243
authority of the municipal corporation or the board of county 244
commissioners or board of township trustees, the hearing shall 245
be held in the county seat of the county where the applicant's 246
business is or is to be conducted. 247

If the business or event specified in an application for 248
the issuance, transfer of ownership, or transfer of location of 249
any regular permit authorized by sections 4303.02 to 4303.23 of 250
the Revised Code, except for an F-2 permit, is, or is to be 251
operated, within five hundred feet from the boundaries of a 252
parcel of real estate having situated on it a school, church, 253
library, public playground, or township park, no permit shall be 254
issued, nor shall the location or the ownership of a permit be 255
transferred, by the division until written notice of the filing 256

of the application with the division is served, by certified 257
mail, return receipt requested, or by personal service, upon the 258
authorities in control of the school, church, library, public 259
playground, or township park and an opportunity is provided them 260
for a complete hearing upon the advisability of the issuance, 261
transfer of ownership, or transfer of location of the permit. In 262
this hearing, no objection to the issuance, transfer of 263
ownership, or transfer of location of the permit shall be based 264
upon the noncompliance of the proposed permit premises with 265
local zoning regulations which prohibit the sale of beer or 266
intoxicating liquor, in an area zoned for commercial or 267
industrial uses, for a permit premises that would otherwise 268
qualify for a proper permit issued by the division. Upon the 269
written request of any of these authorities, the hearing shall 270
be held in the county seat of the county where the applicant's 271
business is or is to be conducted. 272

A request for any hearing authorized by this section shall 273
be made no later than thirty days from the time of notification 274
by the division. This thirty-day period begins on the date the 275
division mails notice to the legislative authority or the date 276
on which the division mails notice to or, by personal service, 277
serves notice upon, the institution. The division shall conduct 278
a hearing if the request for the hearing is postmarked by the 279
deadline date. The division may allow, upon cause shown by the 280
requesting legislative authority or board, an extension of 281
thirty additional days for the legislative authority of the 282
municipal corporation, board of township trustees of the 283
township, or board of county commissioners of the county in 284
which a permit premises is or is to be located to object to the 285
issuance, transfer of ownership, or transfer of location of a 286
permit. The request for the extension shall be made by the 287

legislative authority or board to the division no later than 288
thirty days after the time of notification by the division. 289

(B) When an application for transfer of ownership of a 290
permit is filed with the division, the division shall give 291
notice of the application to the tax commissioner. Within twenty 292
days after receiving this notification, the commissioner shall 293
notify the division of liquor control and the proposed 294
transferee of the permit if the permit holder owes to this state 295
any delinquent horse-racing taxes, alcoholic beverage taxes, 296
motor fuel taxes, petroleum activity taxes, sales or use taxes, 297
cigarette taxes, other tobacco product taxes, income taxes 298
withheld from employee compensation, commercial activity taxes, 299
gross casino revenue taxes, traffic camera receipts taxes, or 300
gross receipts taxes levied pursuant to section 5739.101 of the 301
Revised Code, or has failed to file any corresponding returns or 302
submit any information required by the commissioner, as required 303
for such taxes, to the extent that any delinquent payment or 304
return, or any failure to submit information, is known to the 305
department of taxation at the time of the application. The 306
division shall not transfer ownership of the permit until 307
payments known to be delinquent are resolved, returns known to 308
be delinquent are filed, and any information required by the 309
commissioner has been provided. As used in this division, 310
"resolved" means that the delinquent payment has been paid in 311
full or an amount sufficient to satisfy the delinquent payment 312
is in escrow for the benefit of the state. The commissioner 313
shall notify the division of the resolution. After the division 314
has received the notification from the commissioner, the 315
division may proceed to transfer ownership of the permit. 316
Nothing in this division shall be construed to affect or limit 317
the responsibilities or liabilities of the transferor or the 318

transferee imposed by Chapter 3769., 4301., 4303., 4305., 5735., 319
5736., 5739., 5741., 5743., 5747., 5751., ~~or 5753.~~, or 5755. of 320
the Revised Code. 321

(C) No F or F-2 permit shall be issued for an event until 322
the applicant has, by means of a form that the division shall 323
provide to the applicant, notified the chief peace officer of 324
the political subdivision in which the event will be conducted 325
of the date, time, place, and duration of the event. 326

(D) The division of liquor control shall notify an 327
applicant for a permit authorized by sections 4303.02 to 4303.23 328
of the Revised Code of an action pending or judgment entered 329
against a liquor permit premises, of which the division has 330
knowledge, pursuant to section 3767.03 or 3767.05 of the Revised 331
Code if the applicant is applying for a permit at the location 332
of the premises that is the subject of the action under section 333
3767.03 or judgment under section 3767.05 of the Revised Code. 334

Sec. 4501.06. The taxes, fees, and fines levied, charged, 335
or referred to in Chapters 4501., 4503., 4504., 4505., 4506., 336
4507., 4509., 4510., 4511., 4517., 4519., and 4521., division 337
(A) of section 4508.06, and sections 2935.27, 2937.221, 3123.59, 338
4508.05, 4513.53, 4738.06, 4738.13, 4787.05, and 5502.12 of the 339
Revised Code, unless otherwise designated by law, shall be 340
deposited in the state treasury to the credit of the public 341
safety - highway purposes fund, which is hereby created. Money 342
credited to the fund shall be used for the purpose of enforcing 343
and paying the expenses of administering the laws relative to 344
the registration and operation of motor vehicles on the public 345
roads or highways and to the powers and duties of the registrar 346
of motor vehicles. Amounts credited to the fund may also be used 347
to pay the expenses of administering and enforcing the laws 348

under which such fees were collected. All investment earnings of 349
the public safety - highway purposes fund shall be credited to 350
the fund. 351

Sec. 4511.092. As used in sections 4511.092 to 4511.0914 352
of the Revised Code: 353

(A) "Designated party" means the person whom the 354
registered owner of a motor vehicle, upon receipt of a ticket 355
based upon images recorded by a traffic law photo-monitoring 356
device that indicate a traffic law violation, identifies as the 357
person who was operating the vehicle of the registered owner at 358
the time of the violation. 359

(B) "Law enforcement officer" means a sheriff, deputy 360
sheriff, marshal, deputy marshal, police officer of a police 361
department of any municipal corporation, police constable of any 362
township, or police officer of a township or joint police 363
district, who is employed on a permanent, full-time basis by the 364
law enforcement agency of a local authority that assigns such 365
person to the location of a traffic law photo-monitoring device. 366

(C) "Local authority" means a municipal corporation, 367
county, or township. 368

(D) "Motor vehicle leasing dealer" has the same meaning as 369
in section 4517.01 of the Revised Code. 370

(E) "Motor vehicle renting dealer" has the same meaning as 371
in section 4549.65 of the Revised Code. 372

(F) "Recorded images" means any of the following images 373
recorded by a traffic law photo-monitoring device that show, on 374
at least one image or on a portion of the videotape, the rear of 375
a motor vehicle and the letters and numerals on the rear license 376
plate of the vehicle: 377

(1) Two or more photographs, microphotographs, electronic images, or digital images;	378 379
(2) Videotape.	380
(G) "Registered owner" means all of the following:	381
(1) Any person or entity identified by the bureau of motor vehicles or any other state motor vehicle registration bureau, department, or office as the owner of a motor vehicle;	382 383 384
(2) The lessee of a motor vehicle under a lease of six months or longer;	385 386
(3) The renter of a motor vehicle pursuant to a written rental agreement with a motor vehicle renting dealer.	387 388
(H) "System location" means the approach to an intersection or area of roadway toward which a traffic law photo-monitoring device is directed and is in operation.	389 390 391
(I) "Ticket" means any traffic ticket, citation, summons, or other ticket issued in response to an alleged traffic law violation detected by a traffic law photo-monitoring device, that represents a civil violation.	392 393 394 395
(J) "Traffic law photo-monitoring device" means an electronic system consisting of a photographic, video, or electronic camera and a means of sensing the presence of a motor vehicle that automatically produces recorded images.	396 397 398 399
(K) "Traffic law violation" means either of the following:	400
(1) A violation of section 4511.12 of the Revised Code based on the failure to comply with section 4511.13 of the Revised Code or a substantially equivalent municipal ordinance that occurs at an intersection due to failure to obey a traffic	401 402 403 404

control signal; 405

(2) A violation of section 4511.21 or 4511.211 of the 406
Revised Code or a substantially equivalent municipal ordinance 407
due to failure to observe the applicable speed limit. 408

(L) "Traffic camera dealer" means a person licensed to 409
sell, rent, provide, install, repair, or otherwise manage 410
traffic law photo-monitoring devices under Chapter 4787. of the 411
Revised Code. 412

Sec. 4511.096. (A) A law enforcement officer employed by a 413
local authority utilizing a traffic law photo-monitoring device 414
shall examine evidence of alleged traffic law violations 415
recorded by the device to determine whether such a violation has 416
occurred. If the image recorded by the traffic law photo- 417
monitoring device shows such a violation, contains the date and 418
time of the violation, and shows the letter and numerals on the 419
license plate of the vehicle involved as well as the state that 420
issued the license plate, the officer may use any lawful means 421
to identify the registered owner. 422

(B) The fact that a person or entity is the registered 423
owner of a motor vehicle is prima facie evidence that that 424
person or entity is the person who was operating the vehicle at 425
the time of the traffic law violation. 426

(C) Within thirty days of the traffic law violation and 427
not more than seventy-two hours after receipt of the evidence of 428
the alleged traffic law violations from a licensed traffic 429
camera dealer, the local authority or its designee may issue and 430
send by regular mail a ticket charging the registered owner with 431
the violation. The ticket shall comply with section 4511.097 of 432
the Revised Code. If the local authority mails a ticket charging 433

the registered owner with the violation, the local authority 434
shall file a certified copy of the ticket with the municipal 435
court or county court with jurisdiction over the civil action. 436

(D) A certified copy of the ticket alleging a traffic law 437
violation, sworn to or affirmed by a law enforcement officer 438
employed by the local authority, including by electronic means, 439
and the recorded images produced by the traffic law photo- 440
monitoring device, is prima facie evidence of the facts 441
contained therein and is admissible in a civil action or 442
proceeding concerning the ticket issued under this section. 443

Sec. 4511.0911. (A) Upon request, each ~~manufacturer of a~~ 444
~~traffic law photo-monitoring device-traffic camera dealer~~ shall 445
provide to a local authority utilizing its devices the 446
maintenance record of any such device used in that local 447
authority. 448

(B) (1) ~~Commencing January 2015, not~~ Not later than the 449
last day of January of each year, the ~~manufacturer of a traffic-~~ 450
~~law photo-monitoring device-traffic camera dealer~~ shall provide 451
to the applicable local authority a certificate of proper 452
operation that attests to the accuracy of the device in 453
recording a traffic law violation. 454

(2) In addition to the requirement prescribed in division 455
(B) (1) of this section, for every such device that is considered 456
mobile, meaning it is attached to a trailer, vehicle, or other 457
wheeled apparatus so that it is easily moved to different system 458
locations, both of the following apply: 459

(a) Each local authority shall test the accuracy of each 460
such device with an independent, certified speed measuring 461
device or some other commonly accepted method prior to its use 462

at each system location. 463

(b) Each local authority shall clearly and conspicuously 464
mark on the outside of the trailer, vehicle, or wheeled 465
apparatus that contains the traffic law photo-monitoring device 466
that the device is contained therein and that the trailer, 467
vehicle, or wheeled apparatus is the property of the local 468
authority. 469

(c) In the case of a traffic law photo-monitoring device 470
that is used at an intersection to detect violations of section 471
4511.12 of the Revised Code based on the failure to comply with 472
section 4511.13 of the Revised Code or a substantially 473
equivalent municipal ordinance, the local authority shall not 474
issue a ticket for a violation based upon evidence recorded by a 475
traffic law photo-monitoring device when a vehicle makes a legal 476
right or left turn-on-red-signal if all of the following apply: 477

(1) The vehicle can make the turn safely. 478

(2) The vehicle comes to a complete stop at any point 479
prior to completing the turn. 480

(3) No pedestrians are in the crosswalk, or are about to 481
enter the crosswalk, of any approach to the intersection the 482
vehicle occupies while commencing or making the turn. 483

Sec. 4787.01. As used in this chapter: 484

"Business" includes any activities engaged in by any 485
person for the object of gain, benefit, or advantage either 486
direct or indirect. 487

"Person" includes an individual, corporation, business 488
trust, partnership, and association. "Person" does not include a 489
political subdivision. 490

"Registered owner," "ticket," "traffic law photo- 491
monitoring device," and "traffic law violation" have the same 492
meanings as in section 4511.092 of the Revised Code. 493

Sec. 4787.02. (A) Except as provided in division (B) of 494
this section, no person shall engage in the business of selling, 495
renting, providing, installing, repairing, or otherwise managing 496
traffic law photo-monitoring devices without first obtaining a 497
traffic camera dealer's license pursuant to this chapter. 498

(B) When a partnership is dissolved by death, the 499
surviving partners may operate under the license for a period of 500
sixty days, and the heirs or representatives of deceased persons 501
and receivers or trustees in bankruptcy appointed by any 502
competent authority may operate under the license of the person 503
succeeded in possession by that heir, representative, receiver, 504
or trustee in bankruptcy. 505

Sec. 4787.03. (A) A person desiring to sell, rent, 506
provide, install, repair, or otherwise manage traffic law photo- 507
monitoring devices shall apply for a traffic camera dealer's 508
license with the division of industrial compliance within the 509
department of commerce on a form provided by the division. 510

(B) An application made under this section shall contain 511
all of the following: 512

(1) (a) If an applicant is an individual or sole 513
proprietor, the name, residence address, and business address of 514
the applicant; 515

(b) If an applicant is a partnership, the name, residence 516
address, and business address of each partner; 517

(c) If an applicant is a domestic corporation, the name 518
and business address of the corporation and the name and 519

residence address of the principal officer of the corporation; 520

(d) If the applicant is a corporation other than a 521
domestic corporation, the name and address of an agent located 522
in this state who is authorized to accept service of process and 523
official notices. 524

(2) The name of any political subdivision with which the 525
applicant intends to conduct business; 526

(3) A statement of the previous history, record, and 527
association of the applicant and of each owner, partner, 528
officer, and director, that shall be sufficient to establish the 529
applicant's business reputation; 530

(4) A statement showing whether the applicant has 531
previously applied for a traffic camera dealer's license, the 532
result of the application, and whether the applicant has ever 533
been the holder of a license that was revoked or suspended; 534

(5) A statement specifying the type of traffic law photo- 535
monitoring devices sold, rented, provided, installed, repaired, 536
or otherwise managed by the applicant and certifying the 537
schedule of maintenance and calibration conducted on such 538
devices; 539

(6) Evidence that the applicant is bonded or insured to an 540
amount of not less than one million dollars; 541

(7) Any other information required by the division. 542

(C) The division shall not issue a traffic camera dealer's 543
license to any applicant to which any of the following apply: 544

(1) The applicant has been convicted of or pleaded guilty 545
or no contest to a disqualifying offense specified on the list 546
the division adopts pursuant to division (B) of section 9.79 of 547

the Revised Code, and the division determines that the license 548
should be denied using the process described in that section. 549

(2) The applicant has violated any provision of this 550
chapter. 551

(3) The applicant has violated any rule adopted pursuant 552
to this chapter. 553

(4) The applicant has demonstrated incompetence or 554
untrustworthiness. 555

(5) The applicant has engaged in fraud, misrepresentation, 556
or deception in the conduct of business. 557

(6) The applicant has obtained or attempted to obtain a 558
license or renewal of such license pursuant to this chapter by 559
means of fraud, deception, or misrepresentation. 560

(7) The applicant has obtained or attempted to obtain an 561
order, ruling, or authorization from the division by means of 562
fraud or misrepresentation. 563

(D) Upon approval of an application made under this 564
section, the division shall issue a license to the applicant. 565

(E) Any license issued under this section is valid for one 566
year and may be renewed. 567

Sec. 4787.04. At the time of making the initial or renewal 568
application for a traffic camera dealer license under section 569
4787.03 of the Revised Code, the applicant shall pay a licensing 570
fee of one hundred thousand dollars to the division of 571
industrial compliance within the department of commerce. All 572
proceeds of the fee shall be deposited in the traffic camera 573
dealer license fund, which is hereby created. The division shall 574
use money in the fund for purposes of administering this 575

chapter. 576

Sec. 4787.05. (A) A traffic camera dealer licensee shall 577
ensure that installation, repair, service, and maintenance of a 578
traffic law photo-monitoring device is performed in accordance 579
with state and local laws and with any generally accepted 580
standards referenced in such laws or related rules. A licensee 581
shall annually provide to the division of industrial compliance 582
within the department of commerce and to the department of 583
public safety a certificate of proper operation that attests to 584
the accuracy of its devices in recording traffic law violations. 585

When any material alteration is made to a traffic law 586
photo-monitoring device, the licensee involved shall ensure that 587
the device adheres to any appropriate standards for the 588
alteration. 589

(B) (1) At least once each month, the department of public 590
safety shall test the calibration of each traffic law photo- 591
monitoring device located in this state. 592

(2) The traffic camera dealer licensee that installs, 593
repairs, services, or maintains that traffic law photo- 594
monitoring device shall pay the department of public safety a 595
five-thousand-dollar fee for each calibration test conducted by 596
the department. 597

(3) The fees collected under division (B) (2) of this 598
section shall be deposited into the public safety - highway 599
purposes fund established in section 4501.06 of the Revised 600
Code. Such fees shall be used to pay the costs of calibrating 601
the devices and the costs incurred by the state highway patrol 602
for the expense of state enforcement of traffic laws. 603

Sec. 4787.06. A licensed traffic camera dealer shall send 604

a notice by regular mail for each ticket mailed to a registered 605
owner under section 4511.096 of the Revised Code for an alleged 606
traffic law violation captured by that dealer's traffic law 607
photo-monitoring device. The notice shall inform the registered 608
owner of the appeals process available to the owner, based on 609
the elections specified under section 4511.098 of the Revised 610
Code. The notice shall be mailed within forty-eight hours of the 611
local authority mailing the ticket to the registered owner. 612

Sec. 4787.99. Whoever knowingly violates section 4787.02, 613
division (A) or (B) (2) of section 4787.05, or section 4787.06 of 614
the Revised Code is guilty of a misdemeanor of the first degree 615
and shall be fined one thousand dollars. Each day of violation 616
constitutes a separate offense. 617

Sec. 5703.052. (A) There is hereby created in the state 618
treasury the tax refund fund, from which refunds shall be paid 619
for amounts illegally or erroneously assessed or collected, or 620
for any other reason overpaid, with respect to taxes levied by 621
Chapter 4301., 4305., 5726., 5728., 5729., 5731., 5733., 5735., 622
5736., 5739., 5741., 5743., 5747., 5748., 5749., 5751., ~~or~~ 623
5753., or 5755. and sections 3737.71, 3905.35, 3905.36, 4303.33, 624
5707.03, 5725.18, 5727.28, 5727.38, 5727.81, and 5727.811 of the 625
Revised Code. Refunds for fees levied under sections 3734.90 to 626
3734.9014 of the Revised Code, wireless 9-1-1 charges imposed 627
under section 128.40 of the Revised Code, next generation 9-1-1 628
access fees imposed under sections 128.41 and 128.42 of the 629
Revised Code, or any penalties assessed with respect to such 630
fees or charges, that are illegally or erroneously assessed or 631
collected, or for any other reason overpaid, also shall be paid 632
from the fund. Refunds for amounts illegally or erroneously 633
assessed or collected by the tax commissioner, or for any other 634
reason overpaid, that are due under section 1509.50 of the 635

Revised Code shall be paid from the fund. Refunds for amounts 636
illegally or erroneously assessed or collected by the 637
commissioner, or for any other reason overpaid to the 638
commissioner, under sections 718.80 to 718.95 of the Revised 639
Code shall be paid from the fund. However, refunds for amounts 640
illegally or erroneously assessed or collected by the 641
commissioner, or for any other reason overpaid to the 642
commissioner, with respect to taxes levied under section 643
5739.101 of the Revised Code shall not be paid from the tax 644
refund fund, but shall be paid as provided in section 5739.104 645
of the Revised Code. 646

(B) (1) Upon certification by the tax commissioner to the 647
treasurer of state of a tax refund, a wireless 9-1-1 charge 648
refund, a next generation 9-1-1 access fee refund, or another 649
amount refunded, or by the superintendent of insurance of a 650
domestic or foreign insurance tax refund, the treasurer of state 651
shall place the amount certified to the credit of the fund. The 652
certified amount transferred shall be derived from the receipts 653
of the same tax, fee, wireless 9-1-1 charge, next generation 9- 654
1-1 access fee, or other amount from which the refund arose. 655

(2) When a refund is for a tax, fee, wireless 9-1-1 656
charge, next generation 9-1-1 access fee, or other amount that 657
is not levied by the state or that was illegally or erroneously 658
distributed to a taxing jurisdiction, the tax commissioner shall 659
recover the amount of that refund from the next distribution of 660
that tax, fee, wireless 9-1-1 charge, next generation 9-1-1 661
access fee, or other amount that otherwise would be made to the 662
taxing jurisdiction. If the amount to be recovered would exceed 663
twenty-five per cent of the next distribution of that tax, fee, 664
wireless 9-1-1 charge, next generation 9-1-1 access fee, or 665
other amount, the commissioner may spread the recovery over more 666

than one future distribution, taking into account the amount to 667
be recovered and the amount of the anticipated future 668
distributions. In no event may the commissioner spread the 669
recovery over a period to exceed thirty-six months. 670

Sec. 5703.053. As used in this section, "postal service" 671
means the United States postal service. 672

An application to the tax commissioner for a tax refund 673
under section 4307.05, 4307.07, 718.91, 5726.30, 5727.28, 674
5727.91, 5728.061, 5735.122, 5735.13, 5735.14, 5735.141, 675
5735.142, 5736.08, 5739.07, 5741.10, 5743.05, 5743.53, 5745.11, 676
5749.08, ~~or~~ 5751.08, or 5755.07 of the Revised Code or division 677
(B) of section 5703.05 of the Revised Code, or a fee refunded 678
under section 3734.905 of the Revised Code, that is received 679
after the last day for filing under such section shall be 680
considered to have been filed in a timely manner if: 681

(A) The application is delivered by the postal service and 682
the earliest postal service postmark on the cover in which the 683
application is enclosed is not later than the last day for 684
filing the application; 685

(B) The application is delivered by the postal service, 686
the only postmark on the cover in which the application is 687
enclosed was affixed by a private postal meter, the date of that 688
postmark is not later than the last day for filing the 689
application, and the application is received within seven days 690
of such last day; or 691

(C) The application is delivered by the postal service, no 692
postmark date was affixed to the cover in which the application 693
is enclosed or the date of the postmark so affixed is not 694
legible, and the application is received within seven days of 695

the last day for making the application. 696

Sec. 5703.19. (A) To carry out the purposes of the laws 697
that the tax commissioner is required to administer, the 698
commissioner or any person employed by the commissioner for that 699
purpose, upon demand, may inspect books, accounts, records, and 700
memoranda of any person or public utility subject to those laws, 701
and may examine under oath any officer, agent, or employee of 702
that person or public utility. Any person other than the 703
commissioner who makes a demand pursuant to this section shall 704
produce the person's authority to make the inspection. 705

(B) If a person or public utility receives at least ten 706
days' written notice of a demand made under division (A) of this 707
section and refuses to comply with that demand, a penalty of 708
five hundred dollars shall be imposed upon the person or public 709
utility for each day the person or public utility refuses to 710
comply with the demand. Penalties imposed under this division 711
may be assessed and collected in the same manner as assessments 712
made under Chapter 3769., 4305., 5727., 5728., 5733., 5735., 713
5736., 5739., 5743., 5745., 5747., 5749., 5751., ~~or 5753.~~, or 714
5755., or under sections 718.90~~7~~, or 3734.90 to 3734.9014~~7~~ of the 715
Revised Code. 716

Sec. 5703.263. (A) (1) "Tax return preparer" means any 717
person other than an accountant or an attorney that operates a 718
business that prepares, or directly or indirectly employs 719
another person to prepare, for a taxpayer a tax return or 720
application for refund in exchange for compensation or 721
remuneration from the taxpayer or the taxpayer's related member. 722
The preparation of a substantial portion of a tax return or 723
application for refund shall be considered to be the same as the 724
preparation of the return or application for refund. "Tax return 725

preparer" does not include an individual who performs only one	726
or more of the following activities:	727
(a) Furnishes typing, reproducing, or other mechanical	728
assistance;	729
(b) Prepares an application for refund or a return on	730
behalf of an employer by whom the individual is regularly and	731
continuously employed, or on behalf of an officer or employee of	732
that employer;	733
(c) Prepares as a fiduciary an application for refund or a	734
return;	735
(d) Prepares an application for refund or a return for a	736
taxpayer in response to a notice of deficiency issued to the	737
taxpayer or the taxpayer's related member, or in response to a	738
waiver of restriction after the commencement of an audit of the	739
taxpayer or the taxpayer's related member.	740
(2) "Related member" has the same meaning as in section	741
5733.042 of the Revised Code.	742
(3) "Accountant" means any of the following:	743
(a) An individual who holds both a CPA certificate and an	744
Ohio permit or Ohio registration issued by the accountancy board	745
under section 4701.10 of the Revised Code;	746
(b) An individual who holds a foreign certificate;	747
(c) An individual who is employed by a public accounting	748
firm with respect to any return prepared under the supervision	749
of an individual described in division (A)(3)(a) or (b) of this	750
section, regardless of whether the public accounting firm is	751
required to register with the accountancy board under section	752
4701.04 of the Revised Code.	753

(4) "CPA certificate" and "foreign certificate" have the same meanings as in section 4701.01 of the Revised Code.	754 755
(5) "Attorney" means an individual who has been admitted to the bar by order of the supreme court in compliance with its prescribed and published rules, is permitted to practice as an attorney and counselor at law in this state under Chapter 4705. of the Revised Code, and is not currently suspended or removed from such practice under that chapter.	756 757 758 759 760 761
(6) A tax return preparer engages in "prohibited conduct" if the preparer does any of the following:	762 763
(a) Prepares any return or application for refund that includes an understatement of a taxpayer's tax liability due to an unreasonable position or due to willful or reckless conduct. For the purposes of this division, "unreasonable position" and "willful or reckless conduct" have the meanings as used in section 6694 of the Internal Revenue Code.	764 765 766 767 768 769
(b) When required under any provision of Title LVII of the Revised Code, the preparer fails to do any of the following:	770 771
(i) Provide copies of a return or application for refund;	772
(ii) Provide the preparer's signature or federal preparer tax identification number on a return or application for refund;	773 774
(iii) Retain copies of the preparer's records;	775
(iv) Provide any information or documents requested by the tax commissioner;	776 777
(v) Act diligently in determining a taxpayer's eligibility for tax credits, deductions, or exemptions.	778 779
(c) Negotiates a check or other negotiable instrument	780

issued to a taxpayer by the department of taxation without the permission of the taxpayer; 781
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(d) Engages in any conduct subject to criminal penalties under Title LVII of the Revised Code; 783
784

(e) Misrepresents the preparer's eligibility to file returns or applications for refund on behalf of taxpayers, or otherwise misrepresents the preparer's experience or education; 785
786
787

(f) Guarantees the payment of any tax refund or the allowance of any tax credit, deduction, or exemption; 788
789

(g) Engages in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of any provision of Title LVII of the Revised Code. 790
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(7) "State" means a state of the United States, the District of Columbia, the commonwealth of Puerto Rico, or any territory or possession of the United States. 793
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(B) When a tax return preparer engages in prohibited conduct, the commissioner, may do either or both of the following: 796
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(1) If the commissioner has previously warned the tax return preparer in writing of the consequences of continuing to engage in prohibited conduct, impose a penalty not exceeding one hundred dollars per instance of prohibited conduct; 799
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(2) Regardless of whether the commissioner has previously warned the tax return preparer, request that the attorney general apply to a court of competent jurisdiction for an injunction to restrain the preparer from further engaging in the prohibited conduct. The court may take either of the following actions: 803
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(a) If the court finds that injunctive relief is 809
appropriate to prevent the recurrence of the prohibited conduct, 810
the court shall issue an injunction against the preparer 811
enjoining the preparer from engaging in such conduct. 812

(b) If the court finds that the preparer has continually 813
or repeatedly engaged in prohibited conduct, and that enjoining 814
the preparer solely from engaging in such conduct would not be 815
sufficient to prevent the preparer's interference with the 816
proper administration of any provision of Title LVII of the 817
Revised Code, the court may issue an injunction against the 818
preparer enjoining the preparer from acting as a tax return 819
preparer in this state. 820

If a tax return preparer has been enjoined from preparing 821
tax returns or applications for refunds by a federal court or by 822
another state court in the five years preceding the date on 823
which an injunction is requested under this section, that prior 824
injunction shall be sufficient to establish a prima facie case 825
for the issuance of an injunction under division (B) (2) of this 826
section. 827

(C) The commissioner may require a tax return preparer to 828
include the preparer's name and federal preparer tax 829
identification number when filing any return or application for 830
refund. If a tax return preparer fails to include this 831
information when required to do so by the commissioner, or if 832
the information provided is false, inaccurate, or incomplete, 833
the commissioner may impose a penalty of fifty dollars for each 834
such failure, provided that the maximum penalty imposed on a 835
preparer under this division in a calendar year shall not exceed 836
twenty-five thousand dollars. 837

(D) The penalties imposed under divisions (B) (1) and (C) 838

of this section may be assessed and collected in the same manner 839
as assessments made under Chapter 3769., 4305., 5727., 5728., 840
5733., 5735., 5736., 5739., 5743., 5745., 5747., 5749., 5751., 841
~~or~~ 5753., or 5755. section 718.90, or sections 3734.90 to 842
3734.9014 of the Revised Code. The commissioner may abate all or 843
a portion of any penalty imposed under this section upon the 844
showing of good cause by the tax return preparer. 845

Sec. 5703.50. As used in sections 5703.50 to 5703.53 of 846
the Revised Code: 847

(A) "Tax" includes only those taxes imposed on tangible 848
personal property listed in accordance with Chapter 5711. of the 849
Revised Code, taxes imposed under Chapters 5733., 5736., 5739., 850
5741., 5747., ~~and~~ 5751., and 5755. of the Revised Code, and the 851
tax administered under sections 718.80 to 718.95 of the Revised 852
Code. 853

(B) "Taxpayer" means a person subject to or potentially 854
subject to a tax including an employer required to deduct and 855
withhold any amount under section 5747.06 of the Revised Code. 856

(C) "Audit" means the examination of a taxpayer or the 857
inspection of the books, records, memoranda, or accounts of a 858
taxpayer for the purpose of determining liability for a tax. 859

(D) "Assessment" means a notice of underpayment or 860
nonpayment of a tax issued pursuant to section 718.90, 5711.26, 861
5711.32, 5733.11, 5736.09, 5739.13, 5741.11, 5741.13, 5747.13, 862
~~or~~ 5751.09, or 5755.08 of the Revised Code. 863

(E) "County auditor" means the auditor of the county in 864
which the tangible personal property subject to a tax is 865
located. 866

Sec. 5703.70. (A) On the filing of an application for 867

refund under section 718.91, 3734.905, 4307.05, 4307.07, 868
5726.30, 5727.28, 5727.91, 5728.061, 5733.12, 5735.122, 5735.13, 869
5735.14, 5735.141, 5735.142, 5735.18, 5736.08, 5739.07, 870
5739.071, 5739.104, 5741.10, 5743.05, 5743.53, 5747.11, 5749.08, 871
5751.08, ~~or~~ 5753.06, or 5755.07 of the Revised Code, or an 872
application for compensation under section 5739.061 of the 873
Revised Code, if the tax commissioner determines that the amount 874
of the refund or compensation to which the applicant is entitled 875
is less than the amount claimed in the application, the 876
commissioner shall give the applicant written notice by ordinary 877
mail of the amount. The notice shall be sent to the address 878
shown on the application unless the applicant notifies the 879
commissioner of a different address. The applicant shall have 880
sixty days from the date the commissioner mails the notice to 881
provide additional information to the commissioner or request a 882
hearing, or both. 883

(B) If the applicant neither requests a hearing nor 884
provides additional information to the tax commissioner within 885
the time prescribed by division (A) of this section, the 886
commissioner shall take no further action, and the refund or 887
compensation amount denied becomes final. 888

(C) (1) If the applicant requests a hearing within the time 889
prescribed by division (A) of this section, the tax commissioner 890
shall assign a time and place for the hearing and notify the 891
applicant of such time and place, but the commissioner may 892
continue the hearing from time to time, as necessary. After the 893
hearing, the commissioner may make such adjustments to the 894
refund or compensation as the commissioner finds proper, and 895
shall issue a final determination thereon. 896

(2) If the applicant does not request a hearing, but 897

provides additional information, within the time prescribed by 898
division (A) of this section, the commissioner shall review the 899
information, make such adjustments to the refund or compensation 900
as the commissioner finds proper, and issue a final 901
determination thereon. The commissioner may review such 902
information and make such adjustments as many times as the 903
commissioner finds proper before the issuance of a final 904
determination. 905

(3) If the applicant requests a hearing and provides 906
additional information within the time prescribed by division 907
(A) of this section, the commissioner may review the information 908
and make such adjustments to the refund or compensation as the 909
commissioner finds proper. The commissioner may review such 910
information and make such adjustments as many times as the 911
commissioner finds proper before the issuance of a final 912
determination. 913

The commissioner shall assign a time and place for the 914
hearing and notify the applicant of such time and place, but the 915
commissioner may continue the hearing from time to time, as 916
necessary. After the hearing, the commissioner may make any 917
additional adjustments to the refund or compensation as the 918
commissioner finds proper and shall issue a final determination 919
thereon. 920

(4) The commissioner shall serve a copy of the final 921
determination made under division (C) (1), (2), or (3) of this 922
section on the applicant in the manner provided in section 923
5703.37 of the Revised Code, and the decision is final, subject 924
to appeal under section 5717.02 of the Revised Code. 925

(D) The tax commissioner shall certify to the director of 926
budget and management and treasurer of state for payment from 927

the tax refund fund created by section 5703.052 of the Revised Code, the amount of the refund to be refunded under division (B) or (C) of this section. The commissioner also shall certify to the director and treasurer of state for payment from the general revenue fund the amount of compensation to be paid under division (B) or (C) of this section.

Sec. 5703.77. (A) As used in this section:

(1) "Taxpayer" means a person subject to or previously subject to a tax or fee, a person that remits a tax or fee, or a person required to or previously required to withhold or collect and remit a tax or fee on behalf of another person.

(2) "Tax or fee" means a tax or fee administered by the tax commissioner.

(3) "Credit account balance" means the amount that a taxpayer remits to the state in excess of the amount required to be remitted, after accounting for factors applicable to the taxpayer such as accelerated payments, estimated payments, tax credits, and tax credit balances that may be carried forward.

(4) "Tax debt" means an unpaid tax or fee or any unpaid penalty, interest, or additional charge on such a tax or fee due the state.

(B) As soon as practicable, but not later than sixty days before the expiration of the period of time during which a taxpayer may file a refund application for a tax or fee, the tax commissioner shall review the taxpayer's accounts for the tax or fee and notify the taxpayer of any credit account balance for which the commissioner is required to issue a refund if the taxpayer were to file a refund application for that balance, regardless of whether the taxpayer files a refund application or

amended return with respect to that tax or fee. The notice shall 957
be made using contact information for the taxpayer on file with 958
the commissioner. 959

(C) Notwithstanding sections 128.47, 718.91, 3734.905, 960
4307.05, 5726.30, 5727.28, 5727.42, 5727.91, 5728.061, 5735.122, 961
5736.08, 5739.07, 5739.104, 5741.10, 5743.05, 5743.53, 5747.11, 962
5749.08, 5751.08, 5753.06, 5755.07, and any other section of the 963
Revised Code governing refunds, the commissioner may apply the 964
amount of any credit account balance for which the commissioner 965
is required to issue a refund if the taxpayer were to file a 966
refund application for that balance as a credit against the 967
taxpayer's liability for the tax or fee in the taxpayer's next 968
reporting period for that tax or fee or issue a refund of that 969
credit account balance to the taxpayer, subject to division (D) 970
of this section. 971

(D) Before issuing a refund to a taxpayer under division 972
(C) of this section, the tax commissioner shall withhold from 973
that refund the amount of any of the taxpayer's tax debt 974
certified to the attorney general under section 131.02 of the 975
Revised Code and the amount of the taxpayer's liability, if any, 976
for a tax debt. The commissioner shall apply any amount withheld 977
first in satisfaction of the amount of the taxpayer's certified 978
tax debt and then in satisfaction of the taxpayer's liability. 979
If the credit account balance originates from the tax 980
administered under sections 718.80 to 718.95 of the Revised 981
Code, it may be applied only against the taxpayer's certified 982
tax debt or tax liability due under those sections. 983

(E) The tax commissioner may adopt rules to administer 984
this section. 985

Sec. 5755.01. As used in this chapter: 986

(A) "Gross receipts" means the total amount received by a traffic camera dealer, without deduction for the cost of goods sold, taxes paid, or other expenses incurred, from the sale or other disposition of traffic law photo-monitoring devices, provided such sales are situated to this state under section 5751.033 of the Revised Code. 987
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(B) "Traffic camera dealer" and "traffic law photo-monitoring device" have the same meanings as in section 4511.092 of the Revised Code. 993
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(C) "Calendar quarter" means a three-month period ending on the thirty-first day of March, the thirtieth day of June, the thirtieth day of September, or the thirty-first day of December. 996
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(D) "Tax period" means the calendar quarter on the basis of which a taxpayer is required to pay the tax imposed under this chapter. 999
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1001

(E) "Agent" and "received" have the same meanings as in section 5751.01 of the Revised Code. 1002
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(F) "Sale" includes exchange, barter, gift, offer for sale, and distribution, and includes transactions in interstate or foreign commerce. 1004
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1006

(G) "Taxpayer" means any person liable for the tax imposed by this chapter. 1007
1008

(H) "Public safety officer" has the same meaning as in section 323.151 of the Revised Code. 1009
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Sec. 5755.02. (A) For the purpose of funding post-traumatic stress disorder treatment services for public safety officers, a tax is hereby levied 1011
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on the gross receipts of a traffic camera dealer at the 1014

rate of eight per cent of the gross receipts received by the 1015
dealer for the tax period. 1016

(B) The tax imposed by this section is in addition to any 1017
other taxes or fees imposed under the Revised Code. 1018

Sec. 5755.03. (A) Not later than thirty days after first 1019
receiving gross receipts, a traffic camera dealer shall register 1020
with the tax commissioner by submitting all of the following: 1021

(1) A copy of the license issued to the traffic camera 1022
dealer under Chapter 4787. of the Revised Code; 1023

(2) The dealer's federal employer identification number or 1024
social security number or equivalent, as applicable; 1025

(3) All other information that the commissioner requires 1026
to administer and enforce this chapter. 1027

(B) If a traffic camera dealer that is required to 1028
register with the commissioner does not do so within the time 1029
prescribed by division (A) of this section, an additional fee is 1030
imposed in the amount of one hundred dollars per month or part 1031
thereof that the fee is outstanding, not to exceed one thousand 1032
dollars. The commissioner may abate the additional fee for good 1033
cause. The fee may be assessed in the same manner as the tax 1034
imposed under this chapter. 1035

(C) Proceeds from the fees imposed under division (B) of 1036
this section shall be credited to the traffic camera receipts 1037
fund created in section 5755.13 of the Revised Code. 1038

(D) A traffic camera dealer that is registered with the 1039
commissioner under division (A) of this section shall notify the 1040
commissioner if a license issued to the dealer under Chapter 1041
4787. of the Revised Code 1042

expires or is revoked 1043

. 1044

Sec. 5755.04. Not later than the tenth day of the second 1045
month after the end of each calendar quarter, every taxpayer 1046
shall file with the tax commissioner a return for the preceding 1047
calendar quarter showing any information the commissioner finds 1048
necessary for the proper administration of this chapter, 1049
together with remittance of the tax due. 1050

Sec. 5755.05. (A) Any taxpayer that fails to file a return 1051
or pay the full amount of the tax due within the period 1052
prescribed under section 5755.04 of the Revised Code shall pay a 1053
penalty in an amount not exceeding the greater of fifty dollars 1054
or ten per cent of the tax required to be paid for the tax 1055
period. 1056

(B) (1) If any additional tax is found to be due, the tax 1057
commissioner may impose an additional penalty of up to fifteen 1058
per cent of the additional tax found to be due. 1059

(2) Any delinquent payments made after a taxpayer is 1060
notified of an audit or a tax discrepancy by the commissioner 1061
are subject to the penalty imposed by division (B) (1) of this 1062
section. If an assessment is issued under section 5755.08 of the 1063
Revised Code in connection with such delinquent payments, the 1064
payments shall be credited to the assessment. 1065

(C) If the commissioner notifies a taxpayer required to 1066
register under section 5755.03 of the Revised Code of such 1067
requirement and of the requirement to remit the tax due under 1068
this chapter, and the taxpayer fails to so register and remit 1069
the tax within sixty days after the notice, the commissioner may 1070
impose an additional penalty of up to thirty-five per cent of 1071

the tax due. The penalty imposed under this division is in 1072
addition to any other penalties imposed under this section. 1073

(D) The commissioner may collect any penalty or interest 1074
imposed by this section in the same manner as the tax imposed 1075
under this chapter. Penalties and interest so collected shall be 1076
considered as revenue arising from the tax imposed under this 1077
chapter. 1078

(E) The commissioner may abate all or a portion of any 1079
penalties imposed under this section and may adopt rules 1080
governing such abatements. 1081

(F) If any tax due is not timely paid within the period 1082
prescribed under section 5755.04 of the Revised Code, the 1083
taxpayer shall pay interest, calculated at the rate per annum 1084
prescribed by section 5703.47 of the Revised Code, from the date 1085
the tax payment was due to the date of payment or to the date an 1086
assessment was issued, whichever occurs first. 1087

(G) The commissioner may impose a penalty of up to ten per 1088
cent for any additional tax that is due from a taxpayer that 1089
reports incorrect information. 1090

Sec. 5755.06. (A) Any taxpayer required to file returns 1091
under section 5755.04 of the Revised Code shall remit each tax 1092
payment, and, if required by the tax commissioner, file the tax 1093
return or the annual report, electronically. The commissioner 1094
may require taxpayers to use the Ohio business gateway as 1095
defined in section 718.01 of the Revised Code to file returns 1096
and remit the taxes, or may provide another means for taxpayers 1097
to file and remit the taxes electronically. 1098

(B) A taxpayer required to remit taxes or file returns 1099
electronically under division (A) of this section may apply to 1100

the commissioner, on a form prescribed by the commissioner, to 1101
be excused from that requirement. The commissioner may excuse a 1102
taxpayer from the requirements of this section for good cause. 1103

(C)(1) If a taxpayer required to remit tax or file a 1104
return electronically under division (A) of this section fails 1105
to do so, the commissioner may impose a penalty not to exceed 1106
the following: 1107

(a) For either of the first two tax periods the taxpayer 1108
so fails, the greater of twenty-five dollars or five per cent of 1109
the amount of the payment that was required to be remitted; 1110

(b) For the third and any subsequent tax periods the 1111
taxpayer so fails, the greater of fifty dollars or ten per cent 1112
of the amount of the payment that was required to be remitted. 1113

(2) The penalty imposed under division (C)(1) of this 1114
section is in addition to any other penalty imposed under this 1115
chapter and shall be considered as revenue arising from the tax 1116
imposed under this chapter. A penalty may be collected by 1117
assessment in the manner prescribed by section 5755.08 of the 1118
Revised Code. The commissioner may abate all or a portion of 1119
such a penalty. 1120

(D) The commissioner may adopt rules necessary to 1121
administer this section. 1122

Sec. 5755.07. (A) An application for refund to the 1123
taxpayer of the amount of tax imposed under this chapter that is 1124
overpaid, paid illegally or erroneously, or paid on any illegal 1125
or erroneous assessment shall be filed by the taxpayer with the 1126
tax commissioner, on a form prescribed by the commissioner, 1127
within four years after the date of the illegal or erroneous 1128
payment of the taxes, or within any additional period allowed 1129

under division (F) of section 5755.08 of the Revised Code. The 1130
applicant shall provide the amount of the requested refund along 1131
with the claimed reasons for, and documentation to support, the 1132
issuance of a refund. 1133

(B) On the filing of the refund application, the 1134
commissioner shall determine the amount of refund to which the 1135
applicant is entitled. If the amount is not less than that 1136
claimed, the commissioner shall certify the amount to the 1137
director of budget and management and treasurer of state for 1138
payment from the tax refund fund created under section 5703.052 1139
of the Revised Code. If the amount is less than that claimed, 1140
the commissioner shall proceed in accordance with section 1141
5703.70 of the Revised Code. 1142

(C) Interest on a refund applied for under this section, 1143
computed at the rate provided for in section 5703.47 of the 1144
Revised Code, shall be allowed from the later of the date the 1145
tax was paid or when the tax payment was due. 1146

(D) Except as provided in section 5755.071 of the Revised 1147
Code, the commissioner may, with the consent of the taxpayer, 1148
provide for the crediting, against tax due for any tax period, 1149
of the amount of any refund due to the taxpayer under this 1150
section for a preceding tax period. 1151

Sec. 5755.071. As used in this section, "debt to this 1152
state" means unpaid taxes due the state, unpaid workers' 1153
compensation premiums due under section 4123.35 of the Revised 1154
Code, unpaid unemployment compensation contributions due under 1155
section 4141.25 of the Revised Code, unpaid unemployment 1156
compensation payment in lieu of contribution under section 1157
4141.241 of the Revised Code, unpaid fees payable to the state 1158
or to the clerk of courts pursuant to section 4505.06 of the 1159

Revised Code, incorrect payments for medicaid services under the 1160
medicaid program, or any unpaid charge, penalty, or interest 1161
arising from any of the foregoing. 1162

If a taxpayer entitled to a refund under section 5755.07 1163
of the Revised Code owes any debt to this state, the amount 1164
refundable may be applied in satisfaction of the debt. If the 1165
amount refundable is less than the amount of the debt, it may be 1166
applied in partial satisfaction of the debt. If the amount 1167
refundable is greater than the amount of the debt, the amount 1168
remaining after satisfaction of the debt shall be refunded. This 1169
section applies only to debts that have become final. For the 1170
purposes of this section, a debt becomes final when, under the 1171
applicable law, any time provided for petition for reassessment, 1172
request for reconsideration, or other appeal of the legality or 1173
validity of the amount giving rise to the debt expires without 1174
an appeal having been filed in the manner provided by law. 1175

Sec. 5755.08. (A) The tax commissioner may make an 1176
assessment, based on any information in the commissioner's 1177
possession, against any person that fails to file a return or 1178
pay tax as required under section 5755.04 of the Revised Code. 1179
The commissioner shall give the person assessed written notice 1180
of the assessment as provided in section 5703.37 of the Revised 1181
Code. With the notice, the commissioner shall provide 1182
instructions on the manner in which to petition for reassessment 1183
and request a hearing with respect to the petition. 1184

(B) Unless the person assessed, within sixty days after 1185
service of the notice of assessment, files with the 1186
commissioner, either personally or by certified mail, a written 1187
petition signed by the person or the person's authorized agent 1188
having knowledge of the facts, the assessment becomes final, and 1189

the amount of the assessment is due and payable from the person 1190
assessed to the treasurer of state. The petition shall indicate 1191
the objections of the person assessed, but additional objections 1192
may be raised in writing if received by the commissioner before 1193
the date shown on the final determination. 1194

If a petition for reassessment has been properly filed, 1195
the commissioner shall proceed under section 5703.60 of the 1196
Revised Code. 1197

(C) (1) After an assessment becomes final, if any portion 1198
of the assessment, including accrued interest, remains unpaid, a 1199
certified copy of the commissioner's entry making the assessment 1200
final may be filed in the office of the clerk of the court of 1201
common pleas in the county in which the person resides or has 1202
its principal place of business in this state, or in the office 1203
of the clerk of the court of common pleas of Franklin county. 1204

(2) Immediately upon the filing of the entry, the clerk 1205
shall enter judgment for the state against the person assessed 1206
in the amount shown on the entry. The judgment may be filed by 1207
the clerk in a loose-leaf book entitled "special judgments for 1208
the traffic camera receipts tax" and shall have the same effect 1209
as other judgments. Execution shall issue upon the judgment at 1210
the request of the commissioner, and all laws applicable to 1211
sales on execution shall apply to sales made under the judgment. 1212

(3) If the assessment is not paid in its entirety within 1213
sixty days after the day the assessment was issued, the portion 1214
of the assessment consisting of tax due shall bear interest at 1215
the rate per annum prescribed by section 5703.47 of the Revised 1216
Code from the day the commissioner issues the assessment until 1217
it is paid or until it is certified to the attorney general for 1218
collection under section 131.02 of the Revised Code, whichever 1219

comes first. If the unpaid portion of the assessment is 1220
certified to the attorney general for collection, the entire 1221
unpaid portion of the assessment shall bear interest at the rate 1222
per annum prescribed by section 5703.47 of the Revised Code from 1223
the date of certification until the date it is paid in its 1224
entirety. Interest shall be paid in the same manner as the tax 1225
imposed by this chapter and may be collected by the issuance of 1226
an assessment under this section. 1227

(D) If the commissioner believes that collection of the 1228
tax imposed by this chapter will be jeopardized unless 1229
proceedings to collect or secure collection of the tax is 1230
instituted without delay, the commissioner may issue a jeopardy 1231
assessment against the person liable for the tax. Immediately 1232
upon the issuance of the jeopardy assessment, the commissioner 1233
shall file an entry with the clerk of the court of common pleas 1234
in the manner prescribed by division (C) of this section. Notice 1235
of the jeopardy assessment shall be served on the person 1236
assessed or the person's authorized agent in the manner provided 1237
in section 5703.37 of the Revised Code within five days of the 1238
filing of the entry with the clerk. The total amount assessed is 1239
immediately due and payable unless the person assessed files a 1240
petition for reassessment in accordance with division (B) of 1241
this section and provides security in a form satisfactory to the 1242
commissioner and in an amount sufficient to satisfy the unpaid 1243
balance of the assessment. Full or partial payment of the 1244
assessment does not prejudice the commissioner's consideration 1245
of the petition for reassessment. 1246

(E) The commissioner shall immediately forward to the 1247
treasurer of state all amounts the commissioner receives under 1248
this section, and such amounts shall be considered as revenue 1249
arising from the tax imposed under this chapter. 1250

(F) Except as otherwise provided in this division, no 1251
assessment shall be made or issued against a taxpayer for the 1252
tax imposed under this chapter more than four years after the 1253
due date for the filing of the return for the tax period for 1254
which the tax was reported, or more than four years after the 1255
return for the tax period was filed, whichever is later. The 1256
time limit may be extended if both the taxpayer and the 1257
commissioner consent in writing to the extension or enter into 1258
an agreement waiving or extending the time limit. Any such 1259
extension shall extend the four-year time limit in division (A) 1260
of section 5755.07 of the Revised Code for the same period of 1261
time. Nothing in this division bars an assessment against a 1262
taxpayer that fails to file a return required under section 1263
5755.04 of the Revised Code or that files a fraudulent return. 1264

(G) If the commissioner possesses information that 1265
indicates that the amount of tax a taxpayer is required to pay 1266
under division (A) of section 5755.02 of the Revised Code 1267
exceeds the amount the taxpayer paid, the commissioner may audit 1268
a sample of the taxpayer's gross receipts over a representative 1269
period of time to ascertain the amount of tax due, and may issue 1270
an assessment based on the audit. The commissioner shall make a 1271
good faith effort to reach agreement with the taxpayer in 1272
selecting a representative sample. The commissioner may apply a 1273
sampling method only if the commissioner has prescribed the 1274
method by rule. 1275

(H) If the whereabouts of a person subject to this chapter 1276
is not known to the tax commissioner, the commissioner shall 1277
follow the procedures under section 5703.37 of the Revised Code. 1278

Sec. 5755.09. If any person liable for the tax imposed 1279
under this chapter sells the trade or business, disposes in any 1280

manner other than in the regular course of business at least 1281
seventy-five per cent of assets of the trade or business, or 1282
quits the trade or business, any tax owed by such person shall 1283
become due and payable immediately, and the person shall pay the 1284
tax due under this chapter, including any applicable penalties 1285
and interest, within forty-five days after the date of selling 1286
or quitting the trade or business. The person's successor shall 1287
withhold a sufficient amount of the purchase money to cover the 1288
amount due and unpaid until the former owner produces a receipt 1289
from the tax commissioner showing that the amounts are paid or a 1290
certificate indicating that no tax is due. If a purchaser fails 1291
to withhold purchase money, that person is personally liable, up 1292
to the purchase money amount, for such amounts that are unpaid 1293
during the operation of the business by the former owner. 1294

The commissioner may adopt rules regarding the issuance of 1295
certificates under this section, including the waiver of the 1296
need for a certificate if certain criteria are met. 1297

Sec. 5755.10. If any person subject to this chapter fails 1298
to report or pay the tax as required under section 5755.04 of 1299
the Revised Code, or fails to pay any penalty imposed under this 1300
chapter within ninety days after the time prescribed for payment 1301
of the penalty, the attorney general, on the request of the tax 1302
commissioner, shall commence an action in quo warranto in the 1303
court of appeals of the county in which the person resides or 1304
has its principal place of business to forfeit and annul the 1305
person's licenses issued under Chapter 4787. of the Revised 1306
Code. If the court finds that the person is in default for the 1307
amount claimed, it shall render judgment revoking the person's 1308
registration and shall otherwise proceed as provided in Chapter 1309
2733. of the Revised Code. 1310

Sec. 5755.11. (A) The tax commissioner may prescribe 1311
requirements for the keeping of records and other pertinent 1312
documents, the filing of copies of federal income tax returns 1313
and determinations, and computations reconciling federal income 1314
tax returns with the returns and reports required by section 1315
5755.04 of the Revised Code. The commissioner may require any 1316
person, by rule or notice served on that person, to keep those 1317
records that the commissioner considers necessary to show 1318
whether, and the extent to which, a person is subject to this 1319
chapter. 1320

(B) Each taxpayer shall maintain complete and accurate 1321
records of all sales and other dispositions of traffic law 1322
photo-monitoring devices, and shall procure and retain all 1323
invoices, bills of lading, and other documents relating to the 1324
sales and other dispositions of such devices. No person shall 1325
make a false entry upon any invoice or record upon which an 1326
entry is required by this section and no person shall present 1327
any false entry for the inspection of the commissioner with the 1328
intent to evade the tax levied under this chapter. 1329

(C) The records described in divisions (A) and (B) of this 1330
section and other documents shall be open during business hours 1331
to the inspection of the commissioner, and shall be preserved 1332
for a period of four years, unless the commissioner, in writing, 1333
consents to their destruction within that period, or by order 1334
requires that they be kept for a longer period. If such records 1335
are normally kept by the person electronically, the person shall 1336
provide such records to the commissioner electronically at the 1337
commissioner's request. 1338

(D) Any information acquired by the commissioner under 1339
this chapter is confidential as provided for in section 5703.21 1340

of the Revised Code, except that the commissioner shall make 1341
public an electronic list of all actively registered persons 1342
required to remit the tax under this chapter, including legal 1343
names, trade names, addresses, and account numbers. In addition, 1344
the list shall include all persons that canceled their 1345
registration at any time during the preceding four calendar 1346
years, including the effective date of the cancellation. 1347

Sec. 5755.12. No person shall prepare for shipment, ship, 1348
transport, deliver, prepare for distribution, or distribute 1349
traffic law photo-monitoring devices, or otherwise engage or 1350
participate in the business of distributing traffic law photo- 1351
monitoring devices, with the intent to avoid payment of the tax 1352
levied by this chapter. 1353

Sec. 5755.13. (A) All amounts collected from the tax 1354
levied under this chapter shall be deposited into the traffic 1355
camera receipts fund, which is created in the state treasury. 1356
Investment earnings of the traffic camera receipts fund shall be 1357
credited to that fund. 1358

From the traffic camera receipts fund, the director of 1359
budget and management shall transfer as needed to the tax refund 1360
fund amounts equal to the refunds certified by the tax 1361
commissioner under section 5755.07 of the Revised Code. 1362

(B) The director of public safety shall use the amount 1363
remaining in the traffic camera receipts fund, after any 1364
deductions required by division (A) of this section, to fund 1365
post-traumatic stress disorder treatment services for public 1366
service officers. 1367

Sec. 5755.14. (A) Any person that does not hold a valid 1368
license issued under Chapter 4787. of the Revised Code and that 1369

has gross receipts from the sale of traffic law photo-monitoring 1370
devices sitused to this state under section 5751.033 of the 1371
Revised Code is liable for any amounts, including tax, interest, 1372
and penalties, imposed by this chapter in the same manner as 1373
persons that do hold such a license are liable. 1374

(B) The tax commissioner may issue an assessment against a 1375
person described in division (A) of this section for any amount 1376
due under this chapter in the same manner provided under section 1377
5753.07 of the Revised Code. 1378

Sec. 5755.99. (A) Whoever knowingly files a fraudulent 1379
refund claim under section 5755.07 of the Revised Code shall be 1380
fined the greater of one thousand dollars or the amount of the 1381
fraudulent refund requested, or imprisoned not more than sixty 1382
days, or both. 1383

(B) Except as otherwise provided in this section, whoever 1384
knowingly violates any section of this chapter or any rule 1385
adopted by the tax commissioner under this chapter shall be 1386
fined not more than five hundred dollars, or imprisoned not more 1387
than thirty days, or both. 1388

(C) The penalties provided in this section are in addition 1389
to any penalties imposed by the tax commissioner under this 1390
chapter. 1391

Section 2. That existing sections 131.02, 715.013, 1392
4303.26, 4501.06, 4511.092, 4511.096, 4511.0911, 5703.052, 1393
5703.053, 5703.19, 5703.263, 5703.50, 5703.70, and 5703.77 of 1394
the Revised Code are hereby repealed. 1395