

Publications

Ohio Legislature Proposes Changes to the Taxpayer Bill of Rights That Would Increase Responsibilities for Ohio Tax Commissioner and BTA

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The General Assembly has recently proposed legislation to update Ohio's Taxpayer Bill of Rights, primarily by adding responsibilities to the conduct of the Ohio Tax Commissioner and the Ohio Board of Tax Appeals (BTA), including:

- Hiring full-time problem resolution officers.
- Yearly reporting of audit and appeal statistics showing length of time and year-over-year number of pending appeals.
- Hearing and decision deadlines for the Tax Commissioner and BTA.
- Promotion of settlement conferences.
- Proposed final determinations shared by the Tax Commissioner with taxpayers to allow for response.
- Direct appeal right to the BTA should the Tax Commissioner fail to meet hearing or decision deadlines.

Initial Observations:

The provisions of House Bill 613 (H.B. 613) are intended to enhance taxpayer rights, clarify procedural timelines, promote transparency in tax dispute resolution, and provide remedies for administrative delay - all with the goal of improving fairness and efficiency in Ohio's tax administration. As practitioners, we agree that Ohio's tax review system can be made more efficient and can offer better service and fairness to taxpayers. We are pleased to see the General Assembly addressing these important issues.

However, H.B. 613 introduces certain inconsistencies and creates sometimes complex remedies when simpler, more straightforward solutions (such as clear timelines for completing responsibilities) might be more effective. Additionally, the bill does not address how these enhanced procedures will be funded, even though additional hearing

officers, BTA Examiners, administrative personnel, and related resources will likely be needed to meet the requirements of the legislation.

At first blush, H.B. 613 invites dialogue, which always is good. The new responsibilities can appear to be heavy handed and seem like remedies in search of problems. We are not yet convinced taxpayer experienced problems support such ambitious changes to settled process and established procedures. Indeed, some of the proposed “fixes” could fall flat and undermine current taxpayer rights.

We will continue to monitor developments in the General Assembly and keep you informed.