

STATE OF OHIO  
**Executive Department**

OFFICE OF THE GOVERNOR

*Columbus*

**VETO MESSAGE**

**STATEMENT OF THE REASONS FOR THE VETO OF AN ITEM IN  
AMENDED SUBSTITUTE HOUSE BILL 197**

**March 27, 2020**

Pursuant to Article II, Section 16 of the Ohio Constitution, which states that the Governor may disapprove any items in a bill making an appropriation of money, I hereby disapprove the following item contained in Amended Substitute House Bill 197 and set forth below the reasons for so doing. The text I am disapproving is identified in this message by reference to the corresponding page and boxed text of the bill.

**Tolling of Certain Items**

On page 338, delete the following boxed text “or deadline”

This provision is intended to apply only to criminal statutes of limitations, civil statutes of limitations, administrative statutes of limitations and other statutorily created time limitations in court cases. Removing the boxed language clarifies that this provision does not apply to statutory tax deadlines or due dates, including those tax deadlines or due dates adjusted elsewhere in this bill. The Tax Commissioner has the authority to individually extend tax deadlines and due dates based upon particularized situations. All other state agencies, boards and commissions will work with Ohio citizens in individual circumstances. This clarification, and maintaining revenue sources, such as the sales tax, which has already been collected by vendors but not yet remitted to the State and distributed to local governments, to fund essential government services, is imperative during the duration of the Governor’s COVID-19 emergency declaration. Therefore, this veto is in the public interest.



IN WITNESS WHEREOF, I have hereunto subscribed my name and caused the Great Seal of the State of Ohio to be affixed at Columbus this 27th day of March, Two Thousand Twenty.

Mike DeWine, Governor

This will acknowledge the receipt of a copy of this veto message of Amended Substitute House Bill 197 that was disapproved in part by Governor Mike DeWine on March 27, 2020.

  
Name and Title of Officer

March 27, 2020 4:56 p.m.  
Date and Time of Receipt