



## Ohio Revised Code

### Section 1332.33 Video service provider fee audit.

Effective: September 24, 2007

Legislation: Senate Bill 117 - 127th General Assembly

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(A) At its sole expense and not more often than once per calendar year, a municipal corporation or township may conduct an audit for the purpose of verifying the accuracy of a video service provider's calculation of the video service provider fees it paid to the municipal corporation or township in the audit period. For the purpose of the audit, the video service provider shall make available for inspection, at the location where such records are kept in the normal course of business, those records pertaining to its gross revenue as defined in division (B) of section 1332.32 of the Revised Code. The provider need not retain those records for longer than three years after the year for which the fee was payable, unless the municipal corporation or township has commenced an action under division (C) of this section.

(B) A video service provider shall pay any amounts found to have been underpaid in the audit within thirty days after notice and shall include interest on the underpayments as provided in section 1343.03 of the Revised Code. However, payment need not be made in that thirty-day period if the video service provider brings an action under division (D) of this section.

(C)(1) No municipal corporation or township shall employ, appoint, or retain any person to conduct an audit under division (A) of this section for compensation that is dependent on the dollar amount of the audit findings. Divisions (C)(1) and (2) of this section do not prohibit or limit the hiring of legal counsel on a contingency fee basis to enforce the findings of an audit.

(2) No person shall solicit or accept compensation that is dependent in any manner upon the outcome of an audit under division (A) of this section, including compensation dependent on the audit findings or the recovery of fees or other payment by the municipal corporation, township, or video service provider.

(D) An action by the municipal corporation or township or by the video service provider to dispute the amount of video service provider fee due based on the audit results shall be brought in a court of competent jurisdiction not later than two years following the end of the quarter to which the



disputed amount relates.

(E) A municipal corporation or township shall be deemed to accept as full payment any payment of a video service provider fee that it does not challenge as provided under division (D) of this section.