



## Ohio Revised Code

### Section 4301.422 Retail sellers liable for county tax.

Effective: January 1, 2003

Legislation: House Bill 94 - 124th General Assembly

---

(A) Any person who makes sales of beer, cider, wine, or mixed beverages to persons for resale at retail in a county in which a tax has been enacted pursuant to section 4301.421 or 4301.424 of the Revised Code, and any manufacturer, bottler, importer, or other person who makes sales at retail in the county upon which the tax has not been paid, is liable for the tax. Each person liable for the tax shall register with the tax commissioner on a form prescribed by the commissioner and provide whatever information the commissioner considers necessary.

(B) Each person liable for the tax shall file a return and pay the tax to the tax commissioner by the last day of the month following the month in which the sale occurred. The return is considered to be filed when received by the tax commissioner. The return shall be prescribed by the commissioner, and no person filing such a return shall fail to provide the information specified on the return. If the return is filed and the amount of tax shown on the return to be due is paid on or before the date the return is required to be filed, the person required to file the return shall receive an administrative fee of two and one-half per cent of that person's total tax liability under section 4301.421 of the Revised Code for the purpose of offsetting additional costs incurred in collecting and remitting the tax. Any person required to file a return who fails to file timely may be required to forfeit and pay into the state treasury an amount not exceeding fifty dollars or ten per cent of the tax due, whichever is greater, as revenue arising from the tax. That amount may be collected by assessment in the manner specified in sections 4305.13 and 4305.131 of the Revised Code.

(C) A tax levied pursuant to section 4301.421 or 4301.424 of the Revised Code shall be administered by the tax commissioner. The commissioner shall have all powers and authority incident to such administration, including examination of records, audit, refund, assessment, and seizure and forfeiture of untaxed beverages. The procedures, rights, privileges, limitations, prohibitions, responsibilities, and duties specified in sections 4301.48 to 4301.52, 4305.13, 4305.131, and 4307.01 to 4307.12 of the Revised Code apply in the administration of the tax.

(D) Each person required to pay the tax levied pursuant to section 4301.421 or 4301.424 of the



Revised Code who sells beer, cider, wine, or mixed beverages for resale at retail within a county in which the tax is levied shall clearly mark on all invoices, billings, and similar documents the amount of tax and the name of the county in which the tax is levied.

(E) Each person required to pay the tax levied by section 4301.421 or 4301.424 of the Revised Code shall maintain complete records of all sales for at least three years. The records shall be open to inspection by the tax commissioner.

(F) All money collected by the tax commissioner under this section shall be paid to the treasurer of state as revenue arising from the tax imposed by section 4301.421 or 4301.424 of the Revised Code.