



Ohio Revised Code

Section 5727.311 Tax payments by electronic funds transfer.

Effective: October 3, 2023

Legislation: House Bill 33

(A) Any public utility subject to an excise tax imposed by section 5727.30 of the Revised Code whose tax equals or exceeds fifty thousand dollars shall make each payment required under division (B) of section 5727.31 of the Revised Code for the second ensuing and each succeeding year electronically as prescribed by division (C) of this section.

If the tax in each of two consecutive years is less than fifty thousand dollars, the public utility is relieved of the requirement to remit taxes electronically for the year that next follows the second of the consecutive years in which the tax certified is less than fifty thousand dollars, and is relieved of that requirement for each succeeding year unless the tax in a subsequent year equals or exceeds fifty thousand dollars.

(B) The tax commissioner shall notify each public utility required by this section or section 5727.25 of the Revised Code to remit taxes electronically of the public utility's obligation to do so. Failure by the commissioner to notify a public utility subject to this section to remit taxes electronically does not relieve the public utility of its obligation to remit taxes in that manner.

(C) Public utilities required by this section or section 5727.25 of the Revised Code to remit periodic payments electronically shall remit such payments in the manner prescribed by the tax commissioner. The electronic payment of public utility excise taxes does not affect a public utility's obligation to file the annual statement and periodic reports in the manner and at the times prescribed by section 5727.31 of the Revised Code.

A public utility required by this section or section 5727.25 of the Revised Code to remit taxes electronically may apply to the commissioner in the manner prescribed by the commissioner to be excused from that requirement. The commissioner may excuse the public utility from electronic remittance for good cause shown for the period of time requested by the public utility or for a portion of that period. The commissioner shall notify the public utility of the commissioner's decision as soon as is practicable.



(D) If a public utility required by this section or section 5727.25 of the Revised Code to remit taxes electronically remits those taxes by some means other than electronically as prescribed by this section, and the tax commissioner determines that the failure to remit taxes as required was not due to reasonable cause or was due to willful neglect, the commissioner may impose an additional charge on the public utility equal to five per cent of the amount of the taxes required to be paid electronically, but not to exceed five thousand dollars. Any additional charge imposed under this section is in addition to any other penalty or charge imposed under this chapter, and shall be considered as revenue arising from excise taxes imposed by this chapter.

No additional charge shall be assessed under this division against a public utility that has been notified of its obligation to remit taxes electronically under this section and that remits its first two tax payments after such notification by some other means. The additional charge may be assessed upon the remittance of any subsequent tax payment that the public utility remits by some means other than electronically.