



Ohio Revised Code

Section 5727.82 Monthly return and payment of tax.

Effective: October 3, 2023

Legislation: House Bill 33

(A)(1) Except as provided in divisions (A)(3) and (D) of this section, by the twentieth day of each month, each electric distribution company required to pay the tax imposed by section 5727.81 of the Revised Code shall file with the tax commissioner a return as prescribed by the tax commissioner and shall make payment of the full amount of tax due for the preceding month. The electric distribution company shall make payment to the tax commissioner unless required to remit the payment electronically as provided in section 5727.83 of the Revised Code.

(2) By the twentieth day of May, August, November, and February, each natural gas distribution company required to pay the tax imposed by section 5727.811 of the Revised Code shall file with the tax commissioner a return as prescribed by the tax commissioner and shall make payment to the tax commissioner of the full amount of tax due for the preceding quarter.

(3) If the electric distribution company required to pay the tax imposed by section 5727.81 of the Revised Code is a municipal electric utility, it may retain in its general fund that portion of the tax on the kilowatt hours distributed to end users located within the boundaries of the municipal corporation. However, the municipal electric utility shall make payment in accordance with division (A)(1) of this section of the tax due on the kilowatt hours distributed to end users located outside the boundaries of the municipal corporation.

(4) By the twentieth day of each month, each self-assessing purchaser that under division (C) of section 5727.81 of the Revised Code pays directly to the tax commissioner the tax imposed by section 5727.81 of the Revised Code shall file with the tax commissioner a return as prescribed by the tax commissioner and shall make payment of the full amount of the tax due for the preceding month.

(5) As prescribed by the tax commissioner, a return shall be signed by the company or self-assessing purchaser required to file it, or an authorized employee, officer, or agent of the company or purchaser. The return shall be deemed filed when received by the tax commissioner.



(B) Any natural gas distribution company, electric distribution company, or self-assessing purchaser required by this section to file a return who fails to file it and pay the tax within the period prescribed shall pay an additional charge of fifty dollars or ten per cent of the tax required to be paid for the reporting period, whichever is greater. The tax commissioner may collect the additional charge by assessment pursuant to section 5727.89 of the Revised Code. The commissioner may abate all or a portion of the additional charge and may adopt rules governing such abatements.

(C) If any tax due is not paid timely in accordance with this section, the natural gas distribution company, electric distribution company, or self-assessing purchaser liable for the tax shall pay interest, calculated at the rate per annum prescribed by section 5703.47 of the Revised Code, from the date the tax payment was due to the date of payment or to the date an assessment is issued, whichever occurs first. Interest shall be paid in the same manner as the tax, and the commissioner may collect the interest by assessment pursuant to section 5727.89 of the Revised Code.

(D) Not later than the tenth day of each month, a qualified end user not making the election to self-assess under division (C) of section 5727.81 of the Revised Code shall report in writing to the electric distribution company that distributes electricity to the end user the kilowatt hours that were consumed as a qualified end user in a qualifying manufacturing process for the prior month and the number of days, if any, on which the end user was not a qualified end user. For each calendar day during that month, a qualified end user shall report the kilowatt hours that were not used in a qualifying manufacturing process. For each calendar day the end user was not a qualified end user, the end user shall report in writing to the electric distribution company the total number of kilowatt hours used on that day, and the electric distribution company shall pay the tax imposed under section 5727.81 of the Revised Code on each kilowatt hour that was not distributed to a qualified end user in a qualifying manufacturing process. The electric distribution company may rely in good faith on a qualified end user's report filed under this division. If it is determined that the end user was not a qualified end user for any calendar day or the quantity of electricity used by the qualified end user in a qualifying manufacturing process was overstated, the tax commissioner shall assess and collect any tax imposed under section 5727.81 of the Revised Code directly from the qualified end user. As requested by the commissioner, each end user reporting to an electric distribution company that it is a qualified end user shall provide documentation to the commissioner that establishes the volume of electricity consumed daily by the qualified end user and the total number of kilowatt hours consumed



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in a qualifying manufacturing process.