



Ohio Revised Code Section 5739.99 Penalty.

Effective: September 6, 2002

Legislation: Senate Bill 200, Senate Bill 143 - 124th General Assembly

(A) Whoever violates section 5739.26 or 5739.29 of the Revised Code shall be fined not less than twenty-five nor more than one hundred dollars for a first offense; for each subsequent offense such person shall, if a corporation, be fined not less than one hundred nor more than five hundred dollars, or if an individual, or a member of a partnership, firm, or association, be fined not less than twenty-five nor more than one hundred dollars, or imprisoned not more than sixty days, or both.

(B) Whoever violates division (A) of section 5739.30 of the Revised Code shall be fined not less than one hundred nor more than one thousand dollars, or imprisoned not more than sixty days, or both.

(C)(1) Whoever violates division (A)(1) of section 5739.31 of the Revised Code shall be fined not less than twenty-five nor more than one hundred dollars. If the offender previously has been convicted of a violation of division (A)(1) of section 5739.31 of the Revised Code, the offender is guilty of a felony of the fourth degree.

(2) Whoever violates division (A)(2) of section 5739.31 of the Revised Code shall be fined not less than one hundred dollars nor more than five hundred dollars, or imprisoned for not more than ten days, or both, for the first offense; for each subsequent offense, each such person shall be fined not less than one thousand dollars nor more than twenty-five hundred dollars, or imprisoned not more than thirty days, or both. The motor vehicles and goods of any person charged with violating division (A)(2) of section 5739.31 of the Revised Code may be impounded and held pending the disposition of the charge, and may be sold at auction by the county sheriff in the manner prescribed by law to satisfy any fine imposed by this division.

(3) Whoever violates division (B) of section 5739.31 of the Revised Code is guilty of a felony of the fourth degree. Each day that business is conducted while a vendor's license is suspended constitutes a separate offense.



(D) Except as otherwise provided in this section, whoever violates sections 5739.01 to 5739.31 of the Revised Code, or any lawful rule promulgated by the department of taxation under authority of such sections, shall be fined not less than twenty-five nor more than one hundred dollars.

(E) Whoever violates section 5739.12 of the Revised Code by failing to remit to the state the tax collected under section 5739.02, 5739.021, 5739.023, or 5739.026 of the Revised Code is guilty of a felony of the fourth degree and shall suffer the loss of the person's vendor's license as required by section 5739.17 of the Revised Code. A person shall not be eligible for a vendor's license for two years following conviction.

(F) Whoever violates division (E) of section 5739.17 of the Revised Code is guilty of failure to display a transient vendor's license, a minor misdemeanor. A sheriff or police officer in a municipal corporation may enforce this division. The prosecuting attorney of a county shall inform the tax commissioner of any instance when a complaint is brought against a transient vendor pursuant to this division.

(G) Whoever violates section 5739.103 of the Revised Code shall be fined not less than twenty-five nor more than one hundred dollars. If the offender previously has been convicted of violating that section, the offender is guilty of a felony of the fourth degree.

(H) The penalties provided in this section are in addition to any penalties imposed by the tax commissioner under section 5739.133 of the Revised Code.

The Legislative Service Commission presents the text of this section as a composite of the section as amended by multiple acts of the General Assembly. This presentation recognizes the principle stated in R.C. 1.52(B) that amendments are to be harmonized if reasonably capable of simultaneous operation.