



Ohio Revised Code

Section 5743.051 Remitting payment for tax stamps by electronic funds transfer.

Effective: October 3, 2023

Legislation: House Bill 33

This section applies to any wholesale or retail cigarette dealer required by section 5743.05 of the Revised Code to remit payment for tax stamps electronically. The tax commissioner shall notify each dealer of the dealer's obligation to do so and shall maintain an updated list of those dealers. Failure by the commissioner to notify a dealer subject to this section to remit taxes electronically does not relieve the dealer of its obligation to remit taxes in that manner.

A dealer required to remit payments electronically shall remit such payments to the commissioner in the manner approved by the commissioner and within the time prescribed for such a dealer by section 5743.05 of the Revised Code.

A dealer required 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 dealer from electronic remittance for good cause shown for the period of time requested by the dealer or for a portion of that period.

If a dealer required to remit taxes electronically remits those taxes by some other means, and the commissioner determines that such failure was not due to reasonable cause or was due to willful neglect, the commissioner may collect an additional charge by assessment in the manner prescribed by section 5743.081 of the Revised Code. The additional charge shall equal five per cent of the amount of the taxes required to be paid electronically but shall not exceed five thousand dollars. Any additional charge assessed under this section is in addition to any other penalty or charge imposed under this chapter and shall be considered as revenue arising from taxes imposed under this chapter. The commissioner may abate all or a portion of such a charge and may adopt rules governing such remissions.

No additional charge shall be assessed under this section against a dealer 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



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remittance of any subsequent tax payment that the dealer remits by some means other than electronically.