



Ohio Revised Code

Section 5751.04 Registration of taxpayer with commissioner - fee.

Effective: October 3, 2023

Legislation: House Bill 33

(A) As used in this section, "person" includes a reporting person.

(B) Not later than thirty days after a person's taxable gross receipts for a calendar year first exceed the exclusion amount, each person subject to this chapter shall register with the tax commissioner on the form prescribed by the commissioner. The form shall include the following:

(1) The person's name;

(2) The person's primary address;

(3) The business or industry codes for the person;

(4) The person's federal employer identification number or social security number or equivalent, as applicable;

(5) The person's organizational type;

(6) The date the person is first subject to the tax imposed by this chapter;

(7) The names, addresses, federal identification numbers or social security numbers or equivalents, and organization types of each member that is commonly owned in a consolidated elected taxpayer or combined taxpayer group;

(8) All other information that the commissioner requires to administer and enforce this chapter.

(C)(1) To help defray the costs of administering the tax imposed by this chapter, the commissioner shall collect a registration fee in the amount of twenty dollars per person up to a maximum of two hundred dollars per consolidated elected taxpayer or combined taxpayer group. The commissioner



shall systematically deduct and collect the fee from the first tax payment each taxpayer makes after registering or adding members, as applicable. No separate registration fee may be collected in addition to the tax imposed by this chapter.

(2) If a person does not register within the time prescribed by this section, an additional fee is imposed in the amount of one hundred dollars per month or part thereof that the fee is outstanding, not to exceed one thousand dollars. The tax commissioner may abate the additional fee. The fee imposed under this division may be assessed in the same manner as the tax imposed under this chapter.

(D) Proceeds from the fee imposed under division (C) of this section shall be credited to the revenue enhancement fund, which is hereby created in the state treasury.

(E) If a person that has registered under this section is no longer a taxpayer subject to this chapter, the person shall notify the commissioner that the person's registration should be cancelled.

(F) With respect to registrations received by the commissioner before October 16, 2009, the taxpayer listed as the primary taxpayer on the registration shall be the reporting person until the taxpayer notifies the commissioner otherwise.