



Ohio Administrative Code Rule 102-5-12 Payment of late fees.

Effective: February 11, 2017

(A) If a statement is not filed on time pursuant to section 102.02 of the Revised Code, as described in rules 102-5-07 and 102-5-10 of the Administrative Code, the commission will assess a fee pursuant to division (F) of section 102.02 of the Revised Code.

(B) The party who is responsible for the filing fee is also responsible for any assessed late fee.
