



Ohio Administrative Code

Rule 113-4-01 Intangible property tax and insurance company franchise tax payments.

Effective: January 1, 2024

The payment of any tax bill issued pursuant to section 5725.22 of the Revised Code shall be made in accordance with the provisions of this rule.

(A) Method of payment

Payments must be made by electronic funds transfer and payable in United States dollars. The electronic funds transfer payment must clearly identify the specific taxpayer's account number so that proper credit can be given. Unidentifiable payments may be rejected at the discretion of the treasurer.

(B) Timeliness of payment

The payment must be made to the treasurer on or before the due date specified on the tax bill or by the end of the first business day immediately following the due date, if such due date falls on a Saturday, a Sunday or a holiday. For purposes of determining the timeliness of a payment and the imposition of any penalty for late payment, as may be provided for by law, payment is considered to be made when it is deposited into the state's designated insurance premium bank account as a payment made by or on behalf of a specific taxpayer.
