



Ohio Administrative Code

Rule 5703-1-07 Request to suspend or revoke liquor permit for unpaid excise tax.

Effective: February 7, 2017

(A) As used in this rule:

(1) "Excise tax" means any excise tax, fee, or charge administered by the tax commissioner, including any applicable interest, penalty, or additional charge for failure to timely report or pay such tax, fee, or charge.

(2) "Final tax liability" means the liability for a tax that is no longer on appeal or subject to appeal to the board of tax appeals or a subsequent court.

(B) Pursuant to section 4301.25 of the Revised Code, the tax commissioner may request the liquor control commission to suspend or revoke a permit issued under Chapter 4301. or 4303. of the Revised Code if the holder of the permit has a final tax liability for unpaid excise tax.

(C) This rule is not intended, in any manner, to limit the authority of the tax commissioner in performing the functions conferred upon the commissioner by division (B) of section 4303.26 and division (D) of section 4303.271 of the Revised Code.
