



## Ohio Revised Code

### Section 5725.22 Treasurer of state to maintain intangible property tax lists - collection of taxes - refunds - penalties.

Effective: September 29, 2015

Legislation: House Bill 64 - 131st General Assembly

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(A) The treasurer of state shall maintain an intangible property tax list of taxes levied by section 5707.03 of the Revised Code and certified by the tax commissioner pursuant to sections 5711.13, 5725.08, 5725.16, and 5727.15 of the Revised Code, and a separate list of taxes levied by section 5725.18 of the Revised Code and certified by the superintendent of insurance pursuant to section 5725.20 of the Revised Code.

(B)(1) With respect to taxes levied under section 5725.18 of the Revised Code, the treasurer of state, upon receipt of an assessment, shall compute the taxes at the rates prescribed by law and enter the taxes on the proper tax list. The treasurer shall collect, and the taxpayer shall pay, all such taxes and any interest applicable thereto. Payments may be made by mail, in person, or by any other means authorized by the treasurer. The treasurer shall render a daily itemized statement to the superintendent of insurance of the amount of taxes collected and the name of the domestic insurance company from whom collected. The treasurer of state may adopt rules concerning the methods and timeliness of payments under this division.

(2) With respect to taxes levied under section 5707.03 of the Revised Code, any assessment certified to the treasurer of state shall reflect the taxes computed at the rates prescribed by law. Upon receipt of such an assessment, the treasurer shall enter the taxes on the proper tax list. The tax commissioner shall collect, and the taxpayer shall pay, all such taxes and any interest applicable thereto. Payments may be made by mail, in person, or by any other means authorized by the commissioner. The commissioner shall immediately forward to the treasurer any payments received under this division, together with any information necessary for the treasurer to properly credit such payments. The commissioner may adopt rules concerning the method and timeliness of payments under this division.

(C) Each tax bill issued pursuant to this section shall separately reflect the taxes due, interest, if any, due date, and any other information considered necessary. With respect to taxes levied under section



5725.18 of the Revised Code, the last day on which payment may be made without penalty shall be the fifteenth day of June, unless that day is not a business day as defined in section 5709.40 of the Revised Code, in which case the payment may be made on the next business day. With respect to taxes levied under section 5707.03 of the Revised Code, the last day on which payment may be made without penalty shall be at least twenty but not more than thirty days from the date of mailing the tax bill. The treasurer of state or tax commissioner, as appropriate, shall issue the tax bill and, if the tax bill is issued by mail, the mailing thereof shall be prima-facie evidence of receipt thereof by the taxpayer.

The treasurer or commissioner, as appropriate, shall refund taxes as provided in this section, but no refund shall be made to a taxpayer having a delinquent claim certified pursuant to this section that remains unpaid. The treasurer or commissioner may consult the attorney general regarding such claims. Refunds shall be paid from the tax refund fund created by section 5703.052 of the Revised Code.

(D)(1) Within twenty days after receipt of any preliminary assessment of taxes levied under section 5725.18 of the Revised Code, the treasurer of state shall issue a tax bill, but if such preliminary assessment reflects a late filed tax return, the treasurer of state shall add interest as provided in division (A) of section 5725.221 of the Revised Code and issue a tax bill.

(2) After receipt of any amended or final assessment of taxes levied under section 5725.18 of the Revised Code, the treasurer of state shall ascertain the difference between the total taxes computed on such assessment and the total taxes computed on the most recent assessment certified for the same tax year. If the difference is a deficiency, the treasurer of state shall add interest as provided in division (B)(1) of section 5725.221 of the Revised Code and issue a tax bill. Unless an exigency exists, the treasurer shall issue the tax bill on or before the fifteenth day of May. In the case of an exigency, the treasurer shall issue the tax bill as soon as possible after the fifteenth day of May and may extend the due date for payment of the tax prescribed by division (C) of this section. If the difference is an excess, the treasurer of state shall add interest as provided in division (B)(2) of section 5725.221 of the Revised Code and certify the name of the taxpayer and the amount to be refunded to the director of budget and management for payment to the taxpayer. If the taxpayer has a deficiency for one tax year and an excess for another tax year, or any combination thereof for more than two tax years, the treasurer of state may determine the net result after adding interest, if



applicable, and, depending on such result, proceed to issue a tax bill or certify a refund.

(E)(1) Except as provided in division (E)(2) of this section, within twenty days after certifying to the treasurer of state an amended or final assessment, or a preliminary assessment of a dealer in intangibles that has failed to file a report or disclose taxable property, the tax commissioner shall ascertain the difference between the total taxes computed on such assessment and the total taxes computed on the most recent assessment certified for the same tax year, if any. If the difference is a deficiency, the commissioner shall add interest as provided in division (B)(1) of section 5725.221 of the Revised Code and issue a tax bill. If the difference is an excess, the commissioner shall add interest as provided in division (B)(2) of section 5725.221 of the Revised Code and certify the name of the taxpayer and the amount to be refunded to the director of budget and management for payment to the taxpayer. If the taxpayer has a deficiency for one tax year and excess for another tax year, or any combination thereof for more than two tax years, the commissioner may determine the net result after adding interest, if applicable, and, depending on such result, proceed to mail a tax bill or certify a refund.

(2) The tax commissioner may issue a tax bill for any deficiency resulting from an assessment at the time the commissioner issues the assessment.

(F) With respect to taxes levied under section 5707.03 of the Revised Code, if a taxpayer fails to pay all taxes and interest, if any, on or before the due date shown on the tax bill but makes payment within ten calendar days of such date, the tax commissioner shall add a penalty equal to five per cent of the taxes due. If payment is not made within ten days of such date, the commissioner shall add a penalty equal to ten per cent of the taxes due. The commissioner shall prepare a delinquent claim for each tax bill on which penalties were added and certify such claims to the attorney general for collection. For each claim certified by the commissioner, the attorney general shall proceed to collect the delinquent taxes, penalties, and interest thereon in the manner prescribed by law.

(G) With respect to taxes levied under section 5725.18 of the Revised Code, if a taxpayer fails to pay all taxes and interest, if any, on or before the due date shown on the tax bill issued by the treasurer of state, the treasurer shall add a penalty equal to five hundred dollars for each month the taxpayer fails to pay all taxes and interest due. The treasurer may add an additional penalty, not to exceed ten per cent of the taxes and interest due, if the taxpayer fails to demonstrate that the taxpayer made a good



faith effort to pay all taxes and interest on or before the due date shown on the tax bill. The treasurer shall prepare a delinquent claim for each tax bill on which penalties were added and certify such claims to the attorney general for collection. The attorney general shall transmit a copy of each claim certified by the treasurer to the superintendent of insurance. For each claim certified by the treasurer, the attorney general shall proceed to collect the delinquent taxes, penalties, and interest thereon in the manner prescribed by law.