



## Ohio Revised Code

### Section 5727.83 Payment by electronic funds transfer.

Effective: [March 27, 2020](#)

Legislation: [House Bill 197 - 133rd General Assembly](#)

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(A) A natural gas distribution company, an electric distribution company, or a self-assessing purchaser shall remit each tax payment by electronic funds transfer as prescribed by divisions (B) and (C) of this section.

The tax commissioner shall notify each natural gas distribution company, electric distribution company, and self-assessing purchaser of the obligation to remit taxes by electronic funds transfer, shall maintain an updated list of those companies and purchasers, and shall timely certify to the treasurer of state the list and any additions thereto or deletions therefrom. Failure by the tax commissioner to notify a company or self-assessing purchaser subject to this section to remit taxes by electronic funds transfer does not relieve the company or self-assessing purchaser of its obligation to remit taxes in that manner.

(B) A natural gas distribution company, an electric distribution company, or a self-assessing purchaser required by this section to remit payments by electronic funds transfer shall remit such payments to the treasurer of state in the manner prescribed by rules adopted by the treasurer of state under section 113.061 of the Revised Code, and on or before the dates specified under section 5727.82 of the Revised Code. The payment of taxes by electronic funds transfer does not affect a company's or self-assessing purchaser's obligation to file a return as required under section 5727.82 of the Revised Code.

(C) A natural gas distribution company, an electric distribution company, or a self-assessing purchaser required by this section to remit taxes by electronic funds transfer may apply to the treasurer of state in the manner prescribed by the treasurer of state to be excused from that requirement. The treasurer of state may excuse the company or self-assessing purchaser from remittance by electronic funds transfer for good cause shown for the period of time requested by the company or self-assessing purchaser or for a portion of that period. The treasurer of state shall notify the tax commissioner and the company or self-assessing purchaser of the treasurer of state's decision as soon as is practicable.



(D) If a natural gas distribution company, an electric distribution company, or a self-assessing purchaser required by this section to remit taxes by electronic funds transfer remits those taxes by some means other than by electronic funds transfer as prescribed by this section and the rules adopted by the treasurer of state, and the treasurer of state determines that such failure was not due to reasonable cause or was due to willful neglect, the treasurer of state shall notify the tax commissioner of the failure to remit by electronic funds transfer and shall provide the commissioner with any information used in making that determination. The tax commissioner may collect an additional charge by assessment in the manner prescribed by section 5727.89 of the Revised Code. The additional charge shall equal five per cent of the amount of the taxes required to be paid by electronic funds transfer, but shall not exceed five thousand dollars. Any additional charge assessed under this section is in addition to any other penalty or charge imposed under this chapter, and shall be considered as revenue arising from the tax imposed under this chapter. The tax commissioner may abate all or a portion of such a charge and may adopt rules governing such abatements.

No additional charge shall be assessed under this division against a natural gas distribution company, an electric distribution company, or a self-assessing purchaser that has been notified of its obligation to remit taxes under this section and that remits its first two tax payments after such notification by some means other than electronic funds transfer. The additional charge may be assessed upon the remittance of any subsequent tax payment that the company or purchaser remits by some means other than electronic funds transfer.