



## Ohio Revised Code

### Section 5736.99 Fraudulent claims; violations of chapter.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

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(A) Any person that files a fraudulent refund claim under section 5736.08 of the Revised Code shall be fined the greater of not more than one thousand dollars or the amount of the fraudulent refund requested or imprisoned not more than sixty days, or both.

(B) Except as provided in this section, whoever violates any section of this chapter, or any rule adopted by the tax commissioner under this chapter, shall be fined not more than five hundred dollars or imprisoned not more than thirty days, or both.

(C) Any person that is subject to the tax imposed by this chapter and that is found to be engaged in distributing, importing, or causing the importation of motor fuel for consumption in this state without a license as required by section 5736.06 of the Revised Code shall be fined not more than one thousand dollars or imprisoned not more than one hundred eighty days, or both.

(D) The penalties provided in this section are in addition to any penalties imposed by the tax commissioner under section 5736.05 of the Revised Code.

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