



Ohio Revised Code

Section 5739.102 Remitting tax - resort area excise tax fund.

Effective: January 1, 2002

Legislation: House Bill 94 - 124th General Assembly

A person who is liable for a tax levied under section 5739.101 of the Revised Code shall file a return with the tax commissioner showing the person's taxable gross receipts from sales described under division (B)(1) or (2) of that section. The tax commissioner shall prescribe the form of the return, and the six- or twelve-month reporting period. The person shall file the return on or before the last day of the month following the end of the reporting period prescribed by the commissioner, and shall include with the return payment of the tax for the period. The remittance shall be made payable to the treasurer of state.

Upon receipt of a return, the tax commissioner shall credit any money included with it to the resort area excise tax fund, which is hereby created. Within forty-five days after the end of each month, the commissioner shall provide for the distribution of all money paid during that month into the resort area excise tax fund to the appropriate municipal corporations and townships, after first subtracting and crediting to the general revenue fund one per cent to cover the costs of administering the excise tax.

If a person liable for the tax fails to file a return or pay the tax as required under this section and the rules of the tax commissioner, the person shall pay an additional charge of the greater of fifty dollars or ten per cent of the tax due for the return period. The additional charge shall be considered revenue arising from the tax levied under section 5739.101 of the Revised Code, and may be collected by assessment in the manner provided in section 5739.13 of the Revised Code. The tax commissioner may remit all or a portion of the charge.
