



Ohio Revised Code

Section 5739.30 Return or report must be filed - prohibitions - actions by tax commissioner.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

(A) No person, including any officer, employee, or trustee of a corporation or business trust, shall fail to file any return or report required to be filed by this chapter, or file or cause to be filed any incomplete, false or fraudulent return, report, or statement, or aid or abet another in the filing of any false or fraudulent return, report, or statement.

(B) If any vendor required to file monthly returns under section 5739.12 of the Revised Code fails, on two consecutive months or on three or more months within a twelve-month period, to file such returns when due or to pay the tax thereon, or if any vendor authorized by the tax commissioner to file semiannual returns fails on two or more occasions within a twenty-four month period, to file such returns when due or to pay the tax due thereon, the commissioner may do any of the following:

(1) Require the vendor to furnish security in an amount equal to the average tax liability of the vendor for a period of one year, as determined by the commissioner from a review of returns or other information pertaining to the vendor, which amount shall in no event be less than one thousand dollars. The security may be in the form of a corporate surety bond, satisfactory to the commissioner, conditioned upon payment of the tax due with the returns from the vendor. The security shall be filed within ten days following the vendor's receipt of the notice from the commissioner of its requirements.

(2) Suspend the license issued to the vendor pursuant to section 5739.17 of the Revised Code. The suspension shall be effective ten days after service of written notice to the vendor of the commissioner's intention to do so. The notice shall be served upon the vendor personally, by certified mail, or by an alternative delivery service as authorized under section 5703.37 of the Revised Code. On the first day of the suspension, the commissioner shall cause to be posted, at every public entrance of the vendor's premises, a notice identifying the vendor and the location and informing the public that the vendor's license is under suspension and that no retail sales may be transacted at that location. No person, other than the commissioner or the commissioner's agent or



employee, shall remove, cover, or deface the posted notice. No license which has been suspended under this section shall be reinstated, and no posted notice shall be removed, until the vendor has filed complete and correct returns under this chapter and section 5747.07 of the Revised Code for all periods in which no return had been filed and has paid the full amount of the tax, penalties, or other charges due.

A corporate surety bond filed under this section shall be returned to the vendor if, for a period of twelve consecutive months following the date the bond was filed, the vendor has filed all returns and remitted payment with them within the time prescribed in section 5739.12 of the Revised Code.

(C) The tax commissioner may suspend a license issued to a vendor pursuant to section 5739.17 of the Revised Code if the vendor is required, as an employer, to file returns or make payments under section 5747.07 of the Revised Code and the vendor fails to do either of the following:

- (1) File such returns when due on two consecutive occasions or on three or more occasions within a twelve-month period;
- (2) Pay the undeposited taxes when due on two consecutive occasions or on three or more occasions within a twelve-month period.

Any such suspension shall comply with the provisions of division (B)(2) of this section.

(D) If a vendor whose license has been suspended under division (B)(2) of this section fails to file returns or make payments under section 5747.07 of the Revised Code during such suspension, the license may not be reinstated, and the notice required by that division shall not be removed, until the vendor files complete and correct returns and pays the amounts due, plus any penalties and other related charges, under section 5747.07 of the Revised Code for all periods for which the vendor failed to file such returns and make such payments.