



Ohio Revised Code

Section 5743.051 Remitting payment for tax stamps by electronic funds transfer.

Effective: September 17, 2014

Legislation: House Bill 492 - 130th General Assembly

This section applies to any wholesale or retail cigarette dealer required by section 5743.05 of the Revised Code to remit payment for tax stamps by electronic funds transfer. The tax commissioner shall notify each dealer of the dealer's obligation to do so and shall maintain an updated list of those dealers. Failure by the tax commissioner to notify a dealer subject to this section to remit taxes by electronic funds transfer does not relieve the dealer of its obligation to remit taxes by electronic funds transfer.

A dealer required 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 within the time prescribed for such a dealer by section 5743.05 of the Revised Code.

A dealer required to remit taxes by electronic funds transfer may apply to the tax commissioner in the manner prescribed by the tax commissioner to be excused from that requirement. The tax commissioner may excuse the dealer from remittance by electronic funds transfer for good cause shown for the period of time requested by the dealer or for a portion of that period.

If a dealer required to remit taxes by electronic funds transfer remits those taxes by some other means, the treasurer of state shall notify the tax commissioner of the failure to remit by electronic funds transfer. If the tax commissioner determines that such failure was not due to reasonable cause or was due to willful neglect, the tax commissioner may collect an additional charge by assessment in the manner prescribed by section 5743.081 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 taxes imposed under this chapter. The tax commissioner may abate all or a portion of such a charge and may adopt rules governing such remissions.



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No additional charge shall be assessed under this section against a dealer 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 dealer remits by some means other than electronic funds transfer.