



## Ohio Revised Code Section 5747.99 Penalty.

Effective: July 1, 1996

Legislation: Senate Bill 2 - 121st General Assembly

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(A) Whoever violates section 5747.19 of the Revised Code, or whoever violates section 5747.06 or 5747.07 of the Revised Code by failing to remit state income taxes withheld from an employee, is guilty of a felony of the fifth degree.

(B) Whoever violates any provision of sections 5747.01 to 5747.19 of the Revised Code, or any lawful rule promulgated by the tax commissioner under authority of any provision of those sections, for the violation of which no other penalty is provided in this section, shall be fined not less than one hundred nor more than five thousand dollars.

(C) Whoever violates section 5747.49 of the Revised Code shall be fined not more than five dollars for each day that elapses between the date specified by law for performance and the date when the duty is actually performed.

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