



Ohio Revised Code

Section 5727.42 Collection of excise taxes; refunds; failure to pay taxes.

Effective: October 3, 2023

Legislation: House Bill 33

(A) The tax commissioner shall collect the excise tax imposed by section 5727.30 of the Revised Code and the taxpayer shall pay all taxes and any penalties thereon. Payments of the tax may be made by mail, in person, electronically if required to do so by section 5727.311 of the Revised Code, or by any other means authorized by the commissioner. The commissioner may adopt rules concerning the methods and timeliness of payment.

(B) Each tax assessment issued pursuant to this section shall separately reflect the taxes and any penalty due, and any other information considered necessary. The commissioner shall mail the assessment to the taxpayer, and the mailing of it shall be prima-facie evidence of receipt thereof by the taxpayer.

(C) The commissioner shall refund taxes levied and payments made for the tax imposed by section 5727.30 of the Revised Code as provided in this section, but no refund shall be made to a taxpayer having a delinquent claim certified pursuant to this section that remains unpaid. The commissioner may consult the attorney general regarding such claims.

(D) After receiving any excise tax annual statement for the tax imposed by section 5727.30 of the Revised Code, the commissioner shall:

(1) Ascertain the difference between the total taxes owed and the sum of all payments made for that year.

(2) If the difference is a deficiency, the commissioner shall issue an assessment.

(3) If the difference is an excess, the commissioner shall issue a refund of that amount to the taxpayer. If the amount of the refund is less than that claimed by the taxpayer, the taxpayer, within sixty days of the issuance of the refund, may provide to the commissioner additional information to support the claim or may request a hearing. Upon receiving such information or request within that



time, the commissioner shall follow the same procedures set forth in divisions (C) and (D) of section 5703.70 of the Revised Code for the determination of refund applications.

If the taxpayer has a deficiency for one tax year and an excess for another tax year, or any combination thereof for more than two years, the commissioner may determine the net result and, depending on such result, proceed to issue an assessment or certify a refund.

(E) If a taxpayer fails to pay the amount of taxes required to be paid, or fails to make an estimated payment on or before the due date prescribed in division (B) of section 5727.31 of the Revised Code, the commissioner shall impose a penalty in the amount of fifteen per cent of the unpaid amount, and the commissioner shall issue an assessment for the unpaid amount and penalty. Unless a timely petition for reassessment is filed under section 5727.47 of the Revised Code, the attorney general shall proceed to collect the delinquent taxes and penalties thereon in the manner prescribed by law and notify the commissioner of all collections.