



Ohio Revised Code

Section 5727.83 Payment by electronic funds transfer.

Effective: October 3, 2023

Legislation: House Bill 33

(A) A natural gas distribution company, an electric distribution company, or a self-assessing purchaser shall remit each tax payment electronically as prescribed by divisions (B) and (C) of this section.

The tax commissioner shall notify each natural gas distribution company, electric distribution company, and self-assessing purchaser of the obligation to remit taxes electronically by using the Ohio business gateway, as defined in section 718.01 of the Revised Code, or another means of electronic payment. Failure by the commissioner to notify a company or self-assessing purchaser subject to this section to remit taxes electronically does not relieve the company or self-assessing purchaser of its obligation to remit taxes in that manner.

(B) A natural gas distribution company, an electric distribution company, or a self-assessing purchaser required by this section to remit payments electronically shall remit such payments on or before the dates specified under section 5727.82 of the Revised Code. The payment of taxes electronically does not affect a company's or self-assessing purchaser's obligation to file a return as required under section 5727.82 of the Revised Code.

(C) A natural gas distribution company, an electric distribution company, or a self-assessing purchaser required by this section to remit taxes electronically may apply to the tax commissioner in the manner prescribed by the commissioner to be excused from that requirement. The commissioner may excuse the company or self-assessing purchaser from electronic remittance for good cause shown for the period of time requested by the company or self-assessing purchaser or for a portion of that period. The commissioner shall notify the company or self-assessing purchaser of the commissioner's decision as soon as is practicable.

(D) If a natural gas distribution company, an electric distribution company, or a self-assessing purchaser required by this section to remit taxes electronically remits those taxes by some means other than electronically as prescribed by this section , and the tax commissioner determines that



such failure was not due to reasonable cause or was due to willful neglect, the commissioner may collect an additional charge by assessment in the manner prescribed by section 5727.89 of the Revised Code. The additional charge shall equal five per cent of the amount of the taxes required to be paid electronically, 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 the tax imposed under this chapter. The tax commissioner may abate all or a portion of such a charge and may adopt rules governing such abatements.

No additional charge shall be assessed under this division against a natural gas distribution company, an electric distribution company, or a self-assessing purchaser that has been notified of its obligation to remit taxes electronically under this section and that remits its first two tax payments after such notification by some other means. The additional charge may be assessed upon the remittance of any subsequent tax payment that the company or purchaser remits by some means other than electronically.