



Ohio Revised Code

Section 5735.062 Electronic remittance of tax payments.

Effective: October 3, 2023

Legislation: House Bill 33

(A) If the tax commissioner so requires, the dealer shall remit each monthly tax payment electronically as prescribed by division (B) of this section.

The commissioner shall notify each dealer required to remit taxes electronically of the dealer's obligation to do so. Failure by the commissioner to notify a dealer subject to this section to remit taxes electronically does not relieve the dealer of its obligation to remit taxes electronically.

(B) Dealers required by division (A) of this section to remit payments electronically shall remit such payments through the Ohio business gateway, as defined in section 718.01 of the Revised Code, or in another manner as prescribed by the commissioner. Required payments shall be remitted on or before the dates specified under section 5735.06 of the Revised Code. The payment of taxes electronically does not affect a dealer's obligation to file the monthly return as required under section 5735.06 of the Revised Code.

A dealer required by this section to remit taxes electronically may apply to the commissioner to be excused from that requirement. The commissioner may excuse the dealer from the electronic remittance requirement for good cause shown for the period of time requested by the dealer or for a portion of that period.

(C) If a dealer required by this section to remit taxes electronically fails to do so, the commissioner may impose a penalty on the dealer not to exceed one of the following:

(1) For the first return period the dealer fails to remit taxes electronically, the greater of twenty-five dollars or five per cent of the amount of the payment required to be remitted;

(2) For the second or any subsequent return period the dealer fails to remit taxes electronically, the greater of fifty dollars or ten per cent of the amount of the payment required to be remitted.



The penalty imposed under division (C) of this section is in addition to any other penalty imposed under this chapter and shall be considered as revenue arising from the taxes imposed under this chapter. A penalty may be collected by assessment in the manner prescribed by section 5735.12 of the Revised Code. The commissioner may abate all or a portion of a penalty.

(D) The commissioner may adopt rules necessary to administer this section.