



Ohio Revised Code

Section 5739.032 Permit holder tax payments by electronic funds transfer.

Effective: October 3, 2023

Legislation: House Bill 33

(A) If the total amount of tax required to be paid by a permit holder under section 5739.031 of the Revised Code for any calendar year equals or exceeds seventy-five thousand dollars, the permit holder shall remit each monthly tax payment in the second ensuing and each succeeding year electronically as prescribed by division (B) of this section.

If a permit holder's tax payment for each of two consecutive years is less than seventy-five thousand dollars, the permit holder is relieved of the requirement to remit taxes electronically for the year that next follows the second of the consecutive years in which the tax payment is less than that amount, and is relieved of that requirement for each succeeding year, unless the tax payment in a subsequent year equals or exceeds seventy-five thousand dollars.

Failure by the tax commissioner to notify a permit holder subject to this section to remit taxes electronically does not relieve the permit holder of its obligation to remit taxes in that manner.

(B) Permit holders required by division (A) of this section to remit payments electronically shall remit such payments by using the Ohio business gateway, as defined in section 718.01 of the Revised Code, or another means of electronic payment, and as follows:

(1) On or before the twenty-third day of each month, a permit holder shall remit an amount equal to seventy-five per cent of the anticipated tax liability for that month.

(2) On or before the twenty-third day of each month, a permit holder shall report the taxes due for the previous month and shall remit that amount, less any amounts paid for that month as required by division (B)(1) of this section.

The electronic payment of taxes does not affect a permit holder's obligation to file the monthly return as required under section 5739.031 of the Revised Code.



(C)(1)(a) If a permit holder that is required to remit payments under division (B) of this section fails to make a payment, or makes a payment under division (B)(1) of this section that is less than seventy-five per cent of the actual liability for that month, the commissioner may impose an additional charge not to exceed five per cent of that unpaid amount.

(b) Division (C)(1)(a) of this section does not apply if the permit holder's payment under division (B)(1) of this section is equal to or greater than seventy-five per cent of the permit holder's reported liability for the same month in the immediately preceding calendar year.

(2) If a permit holder 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 impose an additional charge not to exceed the lesser of five per cent of the amount of the taxes required to be paid electronically or five thousand dollars.

(3) Any additional charge imposed under division (C)(1) or (2) of 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. An additional charge may be collected by assessment in the manner prescribed by section 5739.13 of the Revised Code. The tax commissioner may waive all or a portion of such a charge and may adopt rules governing such waiver.

No additional charge shall be imposed under division (C)(2) of this section against a permit holder 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 imposed upon the remittance of any subsequent tax payment that the permit holder remits by some means other than electronically.