



## Ohio Revised Code

### Section 5739.051 Medicaid health insuring corporation; direct payments; returns.

Effective: July 17, 2009

Legislation: House Bill 1 - 128th General Assembly

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(A) The tax commissioner shall issue a direct payment permit to a medicaid health insuring corporation that authorizes the medicaid health insuring corporation to pay all taxes due on sales described in division (B)(11) of section 5739.01 of the Revised Code directly to the state. Each medicaid health insuring corporation shall pay pursuant to such direct payment authority all sales tax levied on such sales by sections 5739.02, 5739.021, 5739.023, and 5739.026 of the Revised Code and all use tax levied on such sales pursuant to sections 5741.02, 5741.021, 5741.022, and 5741.023 of the Revised Code, unless division (B)(11)(b) of section 5739.01 of the Revised Code applies.

(B) Each medicaid health insuring corporation shall, on or before the twenty-third day of each month, file a return for the preceding month on a form prescribed by the tax commissioner and shall pay the tax shown on the return to be due, unless division (B)(11)(b) of section 5739.01 of the Revised Code applies. The return shall show the amount of tax due from the medicaid health care insuring corporation for the period covered by the return and other such information as the commissioner deems necessary. Upon written request, the commissioner may extend the time for filing the return and paying the tax. The commissioner may require each medicaid health insuring corporation to file returns and remit payment by electronic means as provided in section 5739.032 of the Revised Code.

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