



Ohio Revised Code

Section 5739.16 Four-year limitation for assessments - exceptions.

Effective: January 1, 2006

Legislation: House Bill 66 - 126th General Assembly

(A) Except as otherwise provided in this section, no assessment shall be made or issued against a vendor or consumer for any tax imposed by or pursuant to section 5739.02, 5739.021, 5739.023, 5739.026, or 5739.10 of the Revised Code more than four years after the return date for the period in which the sale or purchase was made, or more than four years after the return for such period is filed, whichever is later. A consumer who provides a fully completed exemption certificate pursuant to division (B) of section 5739.03 of the Revised Code may be assessed any tax imposed by or pursuant to section 5739.02, 5739.021, 5739.023, or 5739.026 of the Revised Code that results from denial of the claimed exemption within the later of a period otherwise allowed by this section or one year after the date the certificate was provided. This division does not bar an assessment:

(1) When the tax commissioner has substantial evidence of amounts of taxes collected by a vendor from consumers on retail sales, which were not returned to the state;

(2) When the vendor assessed failed to file a return as required by section 5739.12 of the Revised Code;

(3) When the vendor or consumer and the commissioner waive in writing the time limitation.

(B) No assessment shall be made or issued against a vendor or consumer for any tax imposed by or pursuant to section 5739.02, 5739.021, 5739.023, 5739.026, or 5739.10 of the Revised Code for any period during which there was in full force and effect a rule of the tax commissioner under or by virtue of which the collection or payment of any such tax was not required. This division does not bar an assessment when the tax commissioner has substantial evidence of amounts of taxes collected by a vendor from consumers on retail sales which were not returned to the state.

(C) No assessment shall be made or issued against a person for any tax imposed pursuant to section 5739.101 of the Revised Code more than four years after the return date for the period in which the tax is imposed on the person's gross receipts, or more than four years after the return for such period



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is filed, whichever is later. This division does not bar an assessment when the person assessed failed to file a return as required under section 5739.102 of the Revised Code, or when the person and the commissioner waive in writing the time limitation.