



## Ohio Revised Code

### Section 5743.65 Failure of seller or consumer to file return or pay tax.

Effective: March 27, 2020

Legislation: House Bill 197 - 133rd General Assembly

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No person required by division (C) of section 5743.62 or division (B) of section 5743.63 of the Revised Code to file a return with the tax commissioner shall fail to make the return or fail to pay the applicable taxes levied under section 5743.62 or 5743.63 of the Revised Code or fail to pay any lawful assessment issued by the tax commissioner.

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