



## Ohio Revised Code

### Section 5745.041 Paying taxes by electronic funds transfer.

Effective: October 3, 2023

Legislation: House Bill 33

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Any taxpayer required by section 5745.03 or 5745.04 of the Revised Code to remit tax payments electronically shall remit such payments in the manner prescribed by the tax commissioner. Except as otherwise provided in this paragraph, the payment of taxes electronically does not affect a taxpayer's obligation to file reports under this chapter.

A taxpayer required to remit taxes electronically may apply to the tax commissioner in the manner prescribed by the commissioner to be excused from that requirement. The commissioner may excuse the taxpayer from the requirement for good cause shown for the period of time requested by the taxpayer or for a portion of that period.

If a taxpayer required by this section to remit taxes electronically remits those taxes by some means other than electronically as prescribed by this section, and the commissioner determines that such failure was not due to reasonable cause or was due to willful neglect, the commissioner may collect an additional charge by assessment in the manner prescribed by section 5745.12 of the Revised Code. The additional charge shall equal five per cent of the amount of the taxes or estimated tax payments required to be paid electronically, but shall not exceed five thousand dollars. Any additional charge assessed under this section is in addition to any other penalty or charge imposed under this chapter, and shall be considered as revenue arising from municipal income taxes collected under this chapter. The commissioner may remit all or a portion of such a charge and may adopt rules governing such remission.

No additional charge shall be assessed under this section against a taxpayer 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 assessed upon the remittance of any subsequent tax payment that the taxpayer remits by some means other than electronically.