



Ohio Revised Code Section 5747.99 Penalty.

Effective: October 29, 2018

Legislation: Senate Bill 66 - 132nd General Assembly

(A) Whoever violates section 5747.19 of the Revised Code is guilty of a felony of the fifth degree.

(B) Whoever violates any provision of sections 5747.01 to 5747.19 of the Revised Code, or any lawful rule promulgated by the tax commissioner under authority of any provision of those sections, for the violation of which no other penalty is provided in this section, shall be fined not less than one hundred nor more than five thousand dollars.

(C) Whoever violates section 5747.49 of the Revised Code shall be fined not more than five dollars for each day that elapses between the date specified by law for performance and the date when the duty is actually performed.

(D) Whoever violates section 5747.06 or 5747.07 of the Revised Code by failing to remit state income taxes withheld from an employee shall be penalized as follows:

(1) Except as otherwise provided in division (D)(2) of this section, the offender shall be fined not less than one hundred dollars nor more than one thousand dollars, or imprisoned not more than sixty days, or both.

(2) If the offender previously has been convicted of or pleaded guilty to a violation of section 5747.06 or 5747.07 of the Revised Code involving a failure to remit state income taxes withheld from an employee, the offender is guilty of a felony of the fifth degree.
