



## Ohio Revised Code

### Section 5743.52 Filing monthly return with payment.

Effective: April 3, 2023

Legislation: Senate Bill 164

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(A) Each distributor of tobacco products or vapor distributor subject to the tax levied by section 5743.51 or 5743.511 of the Revised Code, on or before the twenty-third day of each month, shall file with the tax commissioner a return for the preceding month showing any information the tax commissioner finds necessary for the proper administration of this chapter, together with remittance of the tax due. The return and payment of the tax required by this section shall be filed and made electronically on or before the twenty-third day of the month following the reporting period. If the return is filed and the amount of tax shown on the return to be due is paid on or before the date the return is required to be filed, the distributor or vapor distributor is entitled to a discount equal to two and five-tenths per cent of the amount shown on the return to be due.

(B) Any person who fails to timely file the return and make payment of taxes as required under this section, section 5743.62, or section 5743.63 of the Revised Code may be required to pay an additional charge not exceeding the greater of fifty dollars or ten per cent of the tax due. Any additional charge imposed under this section may be collected by assessment as provided in section 5743.56 of the Revised Code.

(C) If any tax due is not paid timely in accordance with this section or section 5743.62 or 5743.63 of the Revised Code, the person liable for the tax shall pay interest, calculated at the rate per annum as prescribed by section 5703.47 of the Revised Code, from the date the tax payment was due to the date of payment or to the date an assessment is issued under section 5743.56 of the Revised Code, whichever occurs first. The commissioner may collect such interest by assessment pursuant to section 5743.56 of the Revised Code.

(D) The commissioner may authorize the filing of returns and the payment of the tax required by this section, section 5743.62, or section 5743.63 of the Revised Code for periods longer than a calendar month.

(E) The commissioner may order any taxpayer to file with the commissioner security to the



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satisfaction of the commissioner conditioned upon filing the return and paying the taxes required under this section, section 5743.62, or section 5743.63 of the Revised Code if the commissioner believes that the collection of the tax may be in jeopardy.