



Ohio Administrative Code Rule 3773-3-09 Tax penalties.

Effective: [March 1, 2026](#)

If a promoter who conducts any public or private competition that involves the sports of boxing, kick boxing, mixed martial arts, karate, tough man contests or tough person contests, professional wrestling, or any other form of boxing or martial arts, under rules bearing agency 3773 of the Administrative Code does not pay the tax due on the night of the contest or no later than seventy-two hours after the event; shall pay interest on the amount of tax compounded at the rate of five per cent per month, up to a maximum of twenty-five per cent. The five per cent penalty shall start from the date the event ended. The commission shall send a notice of delinquency to the promoter, if the promoter is delinquent in paying the tax and interest due prior to the next scheduled meeting of the commission. The promoter's license may be suspended and disqualified from any license renewal if they are delinquent in paying the amount due to the commission under rules bearing agency 3773 of the Administrative Code. Any expenses incurred by the commission in making examinations of the books and records shall be paid by the promoter.
