AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
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Ohio Administrative Code

Rule 5703-39-01 Replacement tire fee returns and payments to be made electronically.

Effective: June 10, 2024

(A) Except as provided in paragraph (B) of this rule, each person filing a replacement tire fee return shall file such return and remit payment of the fee electronically by using the Ohio business gateway as defined in section 718.01 of the Revised Code, or by any other means prescribed by the tax commissioner for the filing of such return or payment of such fee.

(B)

(1) Any person may apply to the commissioner to be excused from filing and paying electronically under paragraph (A) of this rule. If a form is prescribed by the commissioner for such purpose, the form will be posted on the department of taxation's web site and the person should complete such form to apply to be excused from filing and paying electronically.

(2) The commissioner will notify the person in writing of the commissioner's decision. Unless an earlier date is specified in the notice, the excuse will continue to apply until revoked in writing by the commissioner. The denial or revocation of an excuse under this paragraph is not a final determination of the commissioner and is not subject to further appeal.

(C) Nothing in this rule affects any person's obligation to timely file all returns and timely pay all amounts prescribed by section 3734.904 of the Revised Code.