



Ohio Administrative Code

Rule 5703-43-08 Liability of unpaid taxes.

Effective: June 25, 2026

- (A) If amounts due under Chapter 3796. of the Revised Code, Chapter 3780. of the Revised Code as that chapter existed prior to its repeal by Am. Sub. S.B. 56 of the 136th General Assembly, or rule 5703-43-04 of the Administrative Code are not paid on or before the day the amounts are due, interest will accrue on the unpaid amounts at the rate per annum prescribed by section 5703.47 of the Revised Code from the day the amounts were due until the amounts are paid or until the day an assessment is issued under rule 5703-43-07 of the Administrative Code, whichever occurs first. Interest will be paid in the same manner as the tax, and may be collected by assessment.
- (B) Interest will be allowed and paid on any refund granted pursuant to rule 5703-43-06 of the Administrative Code from the date of the overpayment. The interest will be computed at the rate per annum prescribed by section 5703.47 of the Revised Code.
- (C) If any taxpayer obligated to file returns and to remit tax due to the state under Chapter 3796. of the Revised Code, Chapter 3780. of the Revised Code as that chapter existed prior to its repeal by Am. Sub. S.B. 56 of the 136th General Assembly, or rule 5703-43-04 of the Administrative Code fails for any reason to make the filing or payment, any of its employees having control or supervision of or charged with the responsibility of filing returns and making payments, or any of its officers, members, managers, or trustees who are responsible for the execution of the taxpayer's fiscal responsibilities, will be personally liable for the failure. The dissolution, termination, or bankruptcy of a taxpayer will not discharge a responsible officer's, member's, manager's, employee's, or trustee's liability for a failure of the taxpayer to file returns or remit tax due. The sum due for the liability may be collected by assessment in the manner provided in rule 5703-43-07 of the Administrative Code.