



Ohio Administrative Code

Rule 5703-43-10 Penalties.

Effective: September 19, 2024

(A) A penalty may be added to every amount assessed under section 3780.22 of the Revised Code or rule 5703-43-07 of the Administrative Code as follows:

(1) In the case of an assessment against a taxpayer who fails to collect and remit the tax levied by Chapter 3780. of the Revised Code, up to fifty per cent of the amount assessed;

(2) In the case of a taxpayer whom the tax commissioner believes has collected the tax but failed to remit it to the state as prescribed by Chapter 3780. of the Revised Code, up to fifty per cent of the amount assessed;

(3) In the case of all other assessments, up to fifteen per cent of the amount assessed.

(B) No amount assessed under section 3780.22 of the Revised Code or rule 5703-43-07 of the Administrative Code will be subject to a penalty under this rule in excess of fifty per cent of the amount assessed.

(C) All assessments issued under rule 5703-43-07 of the Administrative Code will include preassessment interest computed at the rate per annum prescribed by section 5703.47 of the Revised Code. Interest will accrue as prescribed in division (A) of section 5739.132 of the Revised Code.

(D) The commissioner may abate any penalty provided for under this rule.

(E) Whoever violates section 3780.22 of the Revised Code, or any lawful rule promulgated by the commissioner under authority of such section, will be fined not less than twenty-five nor more than one hundred dollars.

(F) Whoever violates rule 5703-43-04 of the Administrative Code by failing to remit to the state the tax collected under section 3780.22 of the Revised Code is guilty of a felony of the fourth degree.



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