



Ohio Revised Code

Section 113.061 Administrative rules.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

The treasurer of state shall adopt rules in accordance with Chapter 119. of the Revised Code governing the remittance of taxes by electronic funds transfer as required under sections 3769.103, 718.851, 5726.03, 5727.311, 5727.83, 5733.022, 5735.062, 5736.04, 5739.032, 5745.04, 5747.072, 5749.06, and 5751.07 of the Revised Code and any other section of the Revised Code under which a person is required to remit taxes by electronic funds transfer. The rules shall govern the modes of electronic funds transfer acceptable to the treasurer of state and under what circumstances each mode is acceptable, the content and format of electronic funds transfers, the coordination of payment by electronic funds transfer and filing of associated tax reports and returns, the remittance of taxes by means other than electronic funds transfer by persons otherwise required to do so but relieved of the requirement by the treasurer of state, and any other matter that in the opinion of the treasurer of state facilitates payment by electronic funds transfer in a manner consistent with those sections.

Upon failure by a person, if so required, to remit taxes by electronic funds transfer in the manner prescribed under section 3769.103, 718.851, 5726.03, 5727.83, 5733.022, 5735.062, 5736.04, 5739.032, 5745.04, 5747.072, 5749.06, or 5751.07 of the Revised Code and rules adopted under this section, the treasurer of state shall notify the tax commissioner of such failure if the treasurer of state determines that such failure was not due to reasonable cause or was due to willful neglect, and shall provide the tax commissioner with any information used in making that determination. The tax commissioner may assess an additional charge as specified in the respective section of the Revised Code governing the requirement to remit taxes by electronic funds transfer.

The treasurer of state may implement means of acknowledging, upon the request of a taxpayer, receipt of tax remittances made by electronic funds transfer, and may adopt rules governing acknowledgments. The cost of acknowledging receipt of electronic remittances shall be paid by the person requesting acknowledgment.

The treasurer of state, not the tax commissioner, is responsible for resolving any problems involving electronic funds transfer transmissions.