



Ohio Revised Code Section 128.99 Penalties.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

(A) Whoever violates division (E) of section 128.32 of the Revised Code is guilty of a misdemeanor of the fourth degree.

(B) Whoever violates division (F) or (G) of section 128.32 or division (B)(2) of section 128.60 of the Revised Code is guilty of a misdemeanor of the fourth degree on a first offense and a felony of the fifth degree on each subsequent offense.

(C) If a wireless service provider, reseller, or seller violates division (B)(1)(a) of section 128.46 of the Revised Code, and does not comply with any extensions granted under division (B)(2) of that section, the tax commissioner may impose a late-filing penalty of not more than the greater of fifty dollars or five per cent of the amount required to be remitted as described in division (B)(1)(b) of that section.

(D) If a wireless service provider, reseller, or seller fails to comply with division (B)(1)(b) of section 128.46 of the Revised Code, the tax commissioner may impose a late-payment penalty of not more than the greater of fifty dollars or five per cent of the wireless 9-1-1 charge required to be remitted for the reporting period minus any partial remittance made on or before the due date, including any extensions granted under division (B)(2) of section 128.46 of the Revised Code.

(E) The tax commissioner may impose an assessment penalty of not more than the greater of one hundred dollars or thirty-five per cent of the wireless 9-1-1 charges due after the tax commissioner notifies the person of an audit, an examination, a delinquency, assessment, or other notice that additional wireless 9-1-1 charges are due.

(F) If a wireless service provider, reseller, or seller fails to comply with either electronic requirement of division (B)(5) of section 128.46 of the Revised Code, the tax commissioner may impose an electronic penalty, for either or both failures to comply, of not more than the lesser of the following:



(1) The greater of one hundred dollars or ten per cent of the amount required to be, but not, remitted electronically;

(2) Five thousand dollars.

(G) Each penalty described in divisions (C) to (F) of this section is in addition to any other penalty described in those divisions. The tax commissioner may abate all or any portion of any penalty described in those divisions.