



Ohio Revised Code

Section 3770.072 State income tax withholding and filing of report.

Effective: September 30, 2025

Legislation: House Bill 96 - 136th General Assembly

(A) As used in this section, "prize winner" and "transferee" have the same meanings as in section 3770.10 of the Revised Code.

(B) The state lottery commission shall deduct amounts from lottery prize awards and file returns in accordance with section 5747.062 of the Revised Code and any rules adopted by the tax commissioner pursuant to that section. This division also applies to lottery prize award payments the commission remits to transferees.

(C)(1) Each transferee shall deduct and withhold from each gross amount payable to each prize winner four per cent of the gross amount payable prior to making any other reduction required by this chapter.

(2) With respect to amounts deducted and withheld pursuant to division (C)(1) of this section, each transferee shall comply with divisions (A)(2) to (4) of section 5747.062 of the Revised Code.

(3) An employee of a corporation, limited liability company, or business trust having control or supervision of or charged with the responsibility of filing the report and making the payment required by division (C) of this section and section 5747.062 of the Revised Code, or an officer, member, manager, or trustee of a corporation, limited liability company, or business trust who is responsible for the execution of the corporation's, limited liability company's, or business trust's fiscal responsibilities, shall be personally liable for failure to file the report or pay the amount due as required by division (C) of this section and section 5747.062 of the Revised Code. The dissolution, termination, or bankruptcy of a corporation, limited liability company, or business trust does not discharge a responsible officer's, member's, manager's, employee's, or trustee's liability for a failure of the corporation, limited liability company, or business trust to file returns or pay the amount due.

(4)(a) The tax commissioner may make an assessment against any person listed in division (C)(1) or (3) of this section for any deficiency for any period. Section 5747.13 of the Revised Code shall apply with respect to issuing assessments, filing petitions for reassessments, conducting hearings, issuing final determinations, making the assessment final, and filing the entry that makes the assessment final. Section 5717.02 of the Revised Code shall apply to



appeals of the commissioner's final decision in connection with assessments issued pursuant to division (C)(4) of this section.

(b) An assessment issued against any person listed in division (C)(1) or (3) of this section shall not be considered an election of remedies or a bar to an assessment against any other person for the failure to comply with division (C)(1) of this section. No assessment shall be issued against any person who is so listed if the amount required to be withheld has been paid by another.

(c) The assessment shall include interest at the rate per annum prescribed by section 5703.47 of the Revised Code on liability from the time the payment is due until the date of assessment. Interest shall continue to accrue from the date of assessment until the date the assessment is paid in full. Any interest accruing subsequent to the date of the issuance of the assessment shall be considered to be an additional deficiency for which the tax commissioner may issue subsequent assessments. The initial assessment and any subsequent assessments may include a penalty in an amount not to exceed twice the applicable interest charged under this division.
