



Ohio Revised Code

Section 3773.55 Failure to file satisfactory report or pay tax.

Effective: September 3, 1996

Legislation: Senate Bill 240 - 121st General Assembly

If any person fails to make a report relating to a public boxing match or exhibition that is required under sections 3773.31 to 3773.57 of the Revised Code, or files a report under section 3773.54 of the Revised Code that the Ohio athletic commission finds unsatisfactory, the commission may examine or cause to be examined the books and records of such person. The commission may also subpoena and examine under oath any persons to determine the amount of gross proceeds for a match or exhibition and the amount of tax due.

If a person who conducts a public boxing match or exhibition under sections 3773.31 to 3773.57 of the Revised Code does not pay the tax due on or before the date prescribed by the commission, the person shall pay interest on the amount of tax due at a rate of five per cent per month, up to a maximum of twenty-five per cent. The commission shall send a notice of delinquency to such a taxpayer. A delinquent taxpayer may be disqualified from receiving a new license. Any delinquent taxpayer who does not pay the tax due and the interest on it within twenty days after the notice of delinquency was mailed is in default on such taxes and interest. Any expenses incurred by the commission in making examinations of the books and records of a taxpayer who is in default on such taxes and interest for a period of twenty days after the default occurred shall be paid by the taxpayer. The attorney general shall institute suit upon the bond filed pursuant to section 3773.35 of the Revised Code by a person who has defaulted on such taxes, interest, and expenses in order to recover such taxes, interest, and expenses.
