



Ohio Revised Code

Section 4305.131 Assessment of taxes - penalty.

Effective: September 30, 2025

Legislation: House Bill 96

(A) If any permit holder fails to pay the taxes levied by section 4301.42, 4301.43, 4301.432, or 4305.01 of the Revised Code in the manner prescribed by section 4303.33 of the Revised Code, or by section 4301.421 or 4301.424 of the Revised Code in the manner prescribed in section 4301.422 of the Revised Code, and by the rules of the tax commissioner, the commissioner may make an assessment against the permit holder based upon any information in the commissioner's possession.

No assessment shall be made against any permit holder for any taxes imposed by section 4301.42, 4301.421, 4301.424, 4301.43, 4301.432, or 4305.01 of the Revised Code more than three years after the last day of the calendar month in which the sale was made or more than three years after the return for that period is filed, whichever is later. This section does not bar an assessment against any permit holder or registrant as provided in section 4303.331 of the Revised Code who fails to file a return as required by section 4301.422 or 4303.33 of the Revised Code, or who files a fraudulent return.

A penalty of up to thirty per cent may be added to the amount of every assessment made under this section. The commissioner may adopt rules providing for the imposition and remission of penalties added to assessments made under this section.

The commissioner shall give the party assessed written notice of the assessment in the manner provided in section 5703.37 of the Revised Code. With the notice, the commissioner shall provide instructions on how to petition for reassessment and request a hearing on the petition.

(B) Unless the party assessed files with the tax commissioner within sixty days after service of the notice of assessment a written petition for reassessment, signed by the party assessed or that party's authorized agent having knowledge of the facts, the assessment becomes final and the amount of the assessment is due and payable from the party assessed to the treasurer of state. The petition shall indicate the objections of the party assessed, but additional objections may be raised in writing if received by the commissioner prior to the date shown on the final determination. If the petition has



been properly filed, the commissioner shall proceed under section 5703.60 of the Revised Code.

(C) After an assessment becomes final, if any portion of the assessment remains unpaid, including accrued interest, a certified copy of the tax commissioner's entry making the assessment final may be filed in the office of the clerk of the court of common pleas in the county in which the permit holder's place of business is located or the county in which the party assessed resides. If the party assessed maintains no place of business in this state and is not a resident of this state, the certified copy of the entry may be filed in the office of the clerk of the court of common pleas of Franklin county.

Immediately upon the filing of the entry, the clerk shall enter a judgment for the state against the party assessed in the amount shown on the entry. The judgment may be filed by the clerk in a loose-leaf book entitled "special judgments for state beer and liquor sales taxes," and shall have the same effect as other judgments. Execution shall issue upon the judgment upon the request of the commissioner, and all laws applicable to sales on execution shall apply to sales made under the judgment, except as otherwise provided in this chapter and Chapters 4301. and 4307. of the Revised Code.

If the assessment is not paid in its entirety within sixty days after the day the assessment was issued, the portion of the assessment consisting of tax due shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the day the commissioner issues the assessment until it is paid or until it is certified to the attorney general for collection under section 131.02 of the Revised Code, whichever comes first. If the unpaid portion of the assessment is certified to the attorney general for collection, the entire unpaid portion of the assessment shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the date of certification until the date it is paid in its entirety. Interest shall be paid in the same manner as the tax and may be collected by the issuance of an assessment under this section.

(D) All money collected under this section shall be considered as revenue arising from the taxes imposed by sections 4301.42, 4301.421, 4301.424, 4301.43, 4301.432, and 4305.01 of the Revised Code.