

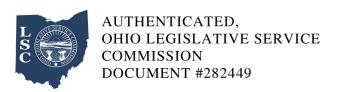
## Ohio Revised Code

Section 5727.42 Collection of excise taxes; refunds; failure to pay taxes.

Effective: June 15, 2000

Legislation: House Bill 640 - 123rd General Assembly

- (A) The treasurer of state shall maintain a list of all taxes levied and payments made pursuant to the annual excise tax imposed by section 5727.30 of the Revised Code. The treasurer of state shall collect and the taxpayer shall pay all taxes and any penalties thereon. Payments of the tax may be made by mail, in person, by electronic funds transfer if required to do so by section 5727.311 of the Revised Code, or by any other means authorized by the treasurer of state. The treasurer of state may adopt rules concerning the methods and timeliness of payment.
- (B) Each tax bill issued pursuant to this section shall separately reflect the taxes due, due date, and any other information considered necessary. The last day on which payment may be made without penalty shall be at least twenty but not more than thirty days from the date of mailing the tax bill. The treasurer of state shall mail the tax bill, and the mailing of it shall be prima-facie evidence of receipt thereof by the taxpayer.
- (C) The treasurer of state shall refund taxes levied and payments made for the tax imposed by section 5727.30 of the Revised Code as provided in this section, but no refund shall be made to a taxpayer having a delinquent claim certified pursuant to this section that remains unpaid. The treasurer of state may consult the attorney general regarding such claims.
- (D) Within twenty days after receipt of any excise tax assessment certified to the treasurer of state for the tax imposed by section 5727.30 of the Revised Code, the treasurer of state shall:
- (1) Ascertain the difference between the total taxes shown on such assessment and the sum of all estimated payments, exclusive of any penalties thereon, previously made for that year.
- (2) If the difference is a deficiency, the treasurer of state shall issue a tax bill.
- (3) If the difference is an excess, the treasurer of state shall certify the name of the taxpayer and the amount to be refunded to the director of budget and management for payment to the taxpayer.



If the taxpayer has a deficiency for one tax year and an excess for another tax year, or any combination thereof for more than two years, the treasurer of state may determine the net result and, depending on such result, proceed to mail a tax bill or certify a refund.

(E) If a taxpayer fails to pay all taxes on or before the due date shown on the tax bill, or fails to make an estimated payment on or before the due date prescribed in division (B) of section 5727.31 of the Revised Code, but makes payment within ten calendar days of such date, the treasurer of state shall add a penalty equal to five per cent of the amount that should have been timely paid. If payment is not made within ten days of such date, the treasurer of state shall add a penalty equal to fifteen per cent of the amount that should have been timely paid. The treasurer of state shall prepare a delinquent claim for each tax bill on which penalties were added and certify such claims to the attorney general and tax commissioner. The attorney general shall proceed to collect the delinquent taxes and penalties thereon in the manner prescribed by law and notify the treasurer of state and tax commissioner of all collections.