



Ohio Revised Code Section 5727.99 Penalty.

Effective: October 5, 1999

Legislation: Senate Bill 3 - 123rd General Assembly

- (A) Whoever violates section 5727.55 of the Revised Code shall be fined not less than one hundred nor more than one thousand dollars.
- (B) Whoever violates section 5727.71 of the Revised Code shall be fined not more than five hundred dollars and imprisoned not more than thirty days.
- (C) Whoever violates section 5727.72 of the Revised Code shall be fined not more than five hundred dollars or imprisoned not more than thirty days, or both.
- (D) Whoever violates sections 5727.80 to 5727.83, or sections 5727.88 to 5727.95 of the Revised Code or any rule adopted by the tax commissioner under those sections, is guilty of a misdemeanor of the first degree on the first offense; on each subsequent offense, the person is guilty of a felony of the fourth degree.
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