



Ohio Revised Code Section 5728.99 Penalty.

Effective: June 26, 2003

Legislation: House Bill 95 - 125th General Assembly

(A)(1) Except as provided in division (A)(2) of this section, whoever violates any provision of sections 5728.01 to 5728.14 of the Revised Code, or any rule promulgated by the tax commissioner under the authority of any provision of those sections, for the violation of which no penalty is provided elsewhere, shall be fined not less than twenty-five nor more than one hundred dollars.

(2) Division (A)(1) of this section does not apply to the filing of any false or fraudulent return, application, or permit under section 5728.02, 5728.03, or 5728.08 of the Revised Code. The filing of any false or fraudulent return, application, or permit under any of those sections is a violation of section 2921.13 of the Revised Code.

(B)(1) Whoever violates division (A)(1) of section 5728.04 of the Revised Code is guilty of a misdemeanor of the fourth degree.

(2) Whoever violates division (A)(2) of section 5728.04 of the Revised Code is guilty of a misdemeanor of the first degree.
