



## Ohio Revised Code

### Section 5747.072 Employers remitting taxes by electronic funds transfer.

Effective: October 3, 2023

Legislation: House Bill 33

---

(A) Any employer required by section 5747.07 of the Revised Code to remit undeposited taxes electronically shall do so by using the Ohio business gateway, as defined in section 718.01 of the Revised Code, or another means of electronic payment on or before the dates specified under that section. The tax commissioner shall notify each such employer of the employer's obligation to remit undeposited taxes electronically. Failure by the commissioner to notify an employer subject to this section to remit taxes electronically does not relieve the employer of its obligation to remit taxes in that manner.

The payment of taxes electronically does not affect an employer's obligation to file the annual return as required under divisions (E) and (F) of section 5747.07 of the Revised Code.

An employer required by this section to remit taxes electronically may apply to the commissioner to be excused from that requirement. The commissioner may excuse the employer from electronic remittance for good cause shown for the period of time requested by the employer or a portion of that period. The commissioner shall notify the employer of the commissioner's decision as soon as is practicable.

(B) If an employer required by this section to remit undeposited taxes electronically remits those taxes by some other means, and the tax commissioner determines that such failure was not due to reasonable cause or was due to willful neglect, the commissioner may collect an additional charge by assessment in the manner prescribed by section 5747.13 of the Revised Code. The additional charge shall equal five per cent of the amount of the undeposited taxes, but shall not exceed five thousand dollars. Any additional charge assessed under this section is in addition to any other penalty or charge imposed by this chapter, and shall be considered as revenue arising from the taxes imposed by this chapter. The commissioner may remit all or a portion of such a charge and may adopt rules governing such remission.

No additional charge shall be assessed under this division against an employer that has been notified



AUTHENTICATED,  
OHIO LEGISLATIVE SERVICE  
COMMISSION  
DOCUMENT #310060

of its obligation to remit taxes electronically under this section and that remits its first two tax payments after such notification by some other means. The additional charge may be assessed upon the remittance of any subsequent tax payment that the employer remits by some means other than electronically.