



Ohio Revised Code

Section 5749.06 Filing returns for each calendar quarter.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

(A)(1) Each severer liable for the tax imposed by section 5749.02 of the Revised Code and each severer or owner liable for the amounts due under section 1509.50 of the Revised Code shall make and file returns with the tax commissioner in the prescribed form and as of the prescribed times, computing and reflecting therein the tax as required by this chapter and amounts due under section 1509.50 of the Revised Code.

(2) The returns shall be filed for every quarterly period, which periods shall end on the thirty-first day of March, the thirtieth day of June, the thirtieth day of September, and the thirty-first day of December of each year, as required by this section, unless a different return period is prescribed for a taxpayer by the commissioner.

(B)(1) A separate return shall be filed for each calendar quarterly period, or other period, or any part thereof, during which the severer holds a license as provided by section 5749.04 of the Revised Code, or is required to hold the license, or during which an owner is required to file a return. The return shall be filed within forty-five days after the last day of each such calendar month, or other period, or any part thereof, for which the return is required. The tax due is payable along with the return. All such returns shall contain such information as the commissioner may require to fairly administer the tax.

(2) All returns shall be signed by the severer or owner, as applicable, shall contain the full and complete information requested, and shall be made under penalty of perjury.

(C) If the commissioner believes that quarterly payments of tax would result in a delay that might jeopardize the collection of such tax payments, the commissioner may order that such payments be made weekly, or more frequently if necessary, such payments to be made not later than seven days following the close of the period for which the jeopardy payment is required. Such an order shall be delivered to the taxpayer personally or by certified mail and shall remain in effect until the commissioner notifies the taxpayer to the contrary.



(D) Upon good cause the commissioner may extend for thirty days the period for filing any notice or return required to be filed under this section, and may remit all or a part of penalties that may become due under this chapter.

(E) Any tax and any amount due under section 1509.50 of the Revised Code not paid by the day the tax or amount is due shall bear interest computed at the rate per annum prescribed by section 5703.47 of the Revised Code on that amount due from the day that the amount was originally required to be paid to the day of actual payment or to the day an assessment was issued under section 5749.07 or 5749.10 of the Revised Code, whichever occurs first.

(F) A severer or owner, as applicable, that fails to file a complete return or pay the full amount due under this chapter within the time prescribed, including any extensions of time granted by the commissioner, shall be subject to a penalty not to exceed the greater of fifty dollars or ten per cent of the amount due for the period.

(G)(1) A severer or owner, as applicable, shall remit payments electronically and, if required by the commissioner, file each return electronically. The commissioner may require that the severer or owner use the Ohio business gateway, as defined in section 718.051 of the Revised Code, or another electronic means to file returns and remit payments electronically.

(2) A severer or owner that is required to remit payments electronically under this section may apply to the commissioner, in the manner prescribed by the commissioner, to be excused from that requirement. The commissioner may excuse a severer or owner from the requirements of division (G) of this section for good cause.

(3) If a severer or owner that is required to remit payments or file returns electronically under this section fails to do so, the commissioner may impose a penalty on the severer or owner not to exceed the following:

(a) For the first or second payment or return the severer or owner fails to remit or file electronically, the greater of five per cent of the amount of the payment that was required to be remitted or twenty-five dollars;



(b) For every payment or return after the second that the severer or owner fails to remit or file electronically, the greater of ten per cent of the amount of the payment that was required to be remitted or fifty dollars.

(H)(1) All amounts that the commissioner receives under this section shall be deemed to be revenue from taxes imposed under this chapter or from the amount due under section 1509.50 of the Revised Code, as applicable, and shall be deposited in the severance tax receipts fund, which is hereby created in the state treasury.

(2) The director of budget and management shall transfer from the severance tax receipts fund to the tax refund fund amounts equal to the refunds certified by the commissioner under section 5749.08 of the Revised Code. Any amount transferred under division (H)(2) of this section shall be derived from receipts of the same tax or other amount from which the refund arose.

(3) After the director of budget and management makes any transfer required by division (H)(2) of this section, but not later than the fifteenth day of the month following the end of each calendar quarter, the commissioner shall certify to the director the total amount remaining in the severance tax receipts fund organized according to the amount attributable to each natural resource and according to the amount attributable to a tax imposed by this chapter and the amounts due under section 1509.50 of the Revised Code.

(I) Penalties imposed under this section are in addition to any other penalty imposed under this chapter and shall be considered as revenue arising from the tax levied under this chapter or the amount due under section 1509.50 of the Revised Code, as applicable. The commissioner may collect any penalty or interest imposed under this section in the same manner as provided for the making of an assessment in section 5749.07 of the Revised Code. The commissioner may abate all or a portion of such interest or penalties and may adopt rules governing such abatements.