



## Ohio Revised Code Section 5749.15 Civil penalties.

Effective: June 30, 2010

Legislation: Senate Bill 165 - 128th General Assembly

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Any person who fails to file a return or pay the tax as required under this chapter or other amount due under section 1509.50 of the Revised Code who is assessed such taxes or other amount due pursuant to section 5749.07 or 5749.10 of the Revised Code may be liable for a penalty of up to twenty-five per cent of the amount assessed. The tax commissioner may adopt rules relating to the imposition and remission of penalties imposed under this section.

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