



## Ohio Revised Code Section 5753.05 Penalties.

Effective: [March 23, 2022](#)

Legislation: [House Bill 29](#)

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(A)(1) A taxpayer who fails to file a return or to remit the tax due as required by section 5753.04 of the Revised Code shall pay a penalty not to exceed the greater of five hundred dollars or ten per cent of the tax due.

(2) If the tax commissioner finds additional tax to be due, the tax commissioner may impose an additional penalty of up to fifteen per cent of the additional tax found to be due. A delinquent payment of tax made as the result of a notice or an audit is subject to the additional penalty imposed by this division.

(3) If a taxpayer fails to file a return electronically or to remit the tax electronically, the tax commissioner may impose an additional penalty of fifty dollars or ten per cent of the tax due as shown on the return, whichever is greater.

(B) If the tax due under section 5753.02 or 5753.021 of the Revised Code is not timely paid, the taxpayer shall pay interest at the rate per annum prescribed in section 5703.47 of the Revised Code beginning on the day the tax was due through the day the tax is paid or an assessment is issued, whichever occurs first.

(C) The tax commissioner shall collect any penalty or interest as if it were the tax levied by section 5753.02 or 5753.021 of the Revised Code, as applicable. Penalties and interest shall be treated as if they were revenue arising from the applicable tax.

(D) The tax commissioner may abate all or a portion of any penalty imposed under this section and may adopt rules governing abatements.

(E) If a casino operator or sports gaming proprietor fails to file a return or remit the tax due as required by section 5753.04 of the Revised Code within a period of one year after the due date for filing the return or remitting the tax, the Ohio casino control commission may suspend the operator's



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or proprietor's license.

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