



Ohio Revised Code

Section 718.99 Violations; penalties.

Effective: March 23, 2015

Legislation: House Bill 5 - 130th General Assembly

(A) Except as provided in division (B) of this section, whoever violates section 718.35 of the Revised Code, division (A) of section 718.13 of the Revised Code, or section 718.03 of the Revised Code by failing to remit municipal income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than one thousand dollars or imprisonment for a term of up to six months, or both, unless the violation is punishable by a municipal ordinance or resolution imposing a greater penalty or requiring dismissal from office or discharge from employment, or both, in which case the municipal ordinance or resolution shall govern.

(B) Any person who discloses information received from the Internal Revenue Service in violation of division (A) of section 718.13 of the Revised Code shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than five thousand dollars plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both, unless the violation is punishable by a municipal ordinance imposing a greater penalty or requiring dismissal from office or discharge from employment, or both, in which case the municipal ordinance shall govern.

(C) Each instance of access or disclosure in violation of division (A) of section 718.13 of the Revised Code constitutes a separate offense.

(D) Nothing in this chapter prohibits a municipal corporation from prosecuting offenses which are made punishable under a municipal ordinance or resolution levying an income tax and for which no other penalty is provided under this section.
