

*** DRAFT - NOT YET FILED ***

5703-39-01

Replacement tire fee returns and payments to be made electronically.

(A) Except as provided in paragraph (B) of this rule, effective January 1, 2017, each person required to file a replacement tire fee return shall file such return and remit payment of the fee as follows:

(1) The returns shall be filed electronically by using the Ohio business gateway as defined in section 718.01 of the Revised Code;

(2) The payment shall be made electronically by using the Ohio business gateway as defined in section 718.01 of the Revised Code or by any other means prescribed by the tax commissioner for payment of such fee.

(B)

(1) Any person may apply to the commissioner to be excused from the requirement to file and pay electronically under paragraph (A) of this rule. If a form is prescribed by the commissioner for such purpose, which shall be posted on the department of taxation's web site, the person shall complete such form.

(2) The commissioner will notify the person in writing of the commissioner's decision. Unless an earlier date is specified in the notice, the excuse shall continue to apply until revoked in writing by the commissioner. The denial or revocation of an excuse under this paragraph is not a final determination of the commissioner and is not subject to further appeal.

(C) Nothing in this rule affects any person's obligation to timely file all returns and timely pay all amounts required by section 3734.904 of the Revised Code.