

5703-1-07 Request to suspend or revoke liquor permit for unpaid excise tax.

(A) As used in this rule:

(1) "Excise tax" means any excise tax, ~~or fee, or charge~~ administered by the tax commissioner, including ~~but not limited to the following taxes and fees,~~ and includes any applicable interest, penalty, or additional charge for failure to timely report or pay such tax, ~~or fee, or charge.~~

~~(a) The fee on the sale of tires imposed by section 3734.901 of the Revised Code;~~

~~(b) The horseracing tax imposed by Chapter 3769. of the Revised Code;~~

~~(c) The taxes on alcoholic beverages imposed by Chapters 4301., 4303., and 4305. of the Revised Code;~~

~~(d) The tax on cigarettes and other tobacco products imposed by Chapter 5743. of the Revised Code;~~

~~(e) The public utility excise taxes imposed pursuant to sections 5727.24 and 5727.30 of the Revised Code;~~

~~(f) The kilowatthour tax imposed by section 5727.81 of the Revised Code;~~

~~(g) The tax on the distribution of natural gas imposed by section 5727.811 of the Revised Code;~~

~~(h) The fuel use tax imposed by Chapter 5728. of the Revised Code;~~

~~(i) The corporation franchise tax imposed by Chapter 5733. of the Revised;~~

~~(j) The motor fuel tax imposed by Chapter 5735. of the Revised Code;~~

~~(k) The sales and use taxes imposed by Chapters 5739. and 5741. of the Revised Code; and~~

~~(l) The severance tax imposed by Chapter 5749. of the Revised Code.~~

(2) "Final tax liability" means the liability for a tax that is no longer on appeal or subject to appeal to the board of tax appeals or a subsequent court.

(B) Pursuant to section 4301.25 of the Revised Code, the tax commissioner may request the liquor control commission to suspend or revoke a permit issued under Chapter 4301. or 4303. of the Revised Code if the holder of the permit has a final tax liability for unpaid excise tax.

(C) This rule is not intended, in any manner, to limit the authority of the tax commissioner in performing the functions conferred upon the commissioner by division (B) of section 4303.26 and division (D) of section 4303.271 of the Revised Code.

Eff. 6-28-04

Rule promulgated under: RC 5703.14

Rule authorized by: RC 4301.25, 5703.05
Rule amplifies: RC 4301.25