

~~Rescind 5703-1-11 Remission of additional charge for excise tax assessments.~~

~~(A) Persons assessed an additional charge for failing to file a timely return for cigarette or tobacco products excise tax, beer, wine, and mixed beverages excise taxes, beverage tax, highway use tax, motor vehicle fuel tax, motor vehicle fuel use tax, or tire fee may petition the tax commissioner for remission of the additional charge. The petition must be in writing and filed with the commissioner personally or by express, registered, or certified mail of the United States postal service within thirty days of the receipt of the notice of assessment. If a petition for reassessment is filed timely contesting the validity or legality of the assessment, the petition for remission of the additional charge may be included or may be filed separately.~~

~~(B) The commissioner, in the final determination, may conditionally remit all or a portion of the additional charge, imposing the same requirements as for conditional remission of the penalty pursuant to rule 5703-1-10 of the Administrative Code.~~

~~Eff 7-2-81; 2-1-86; 5-15-89; 2-28-94~~

~~Rule promulgated under: RC 5703.14~~

~~Rule authorized by: RC 5703.05~~

~~Rule amplifies: RC 3734.904, 4303.33, 5728.09, 5735.12, 5743.03, 5743.52~~