

181.12 VIOLATIONS.

(a) Any taxpayer or person who does any of the following shall be fined as provided in Section 181.99:

- (1) Fails, neglects or refuses to make any return or declaration required by this chapter;
- (2) Makes any incomplete, false or fraudulent return;
- (3) Fails, neglects or refuses to pay the tax, penalties or interest imposed by this chapter;
- (4) Fails, neglects or refuses to withhold the tax from his employees or remit such withholding to the Commissioner of Taxation;
- (5) Refuses to permit the Commissioner or any duly authorized agent or employee to examine his books, records, papers and Federal income tax returns relating to the income or net profits of a taxpayer;
- (6) Fails to appear before the Commissioner and to produce his books, records, papers or Federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Commissioner;
- (7) Refuses to disclose to the Commissioner any information with respect to the income or net profits of a taxpayer;
- (8) Fails to comply with the provisions of this chapter or any order or subpoena of the Commissioner authorized hereby; or
- (9) Attempts to do anything whatever to avoid the payment of the whole or any part of the tax penalties or interest imposed by this chapter.

(b) All prosecutions under this section must be commenced within the time prescribed under Ohio R.C. 718.06.

(c) The failure of any employer or taxpayer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, return or declaration, from filing such form or from paying the tax.
(Ord. 234-5. Approved by voters 3-25-69; Ord. 45-11. Passed 9-20-04.)