

REGULATION 9 VIOLATIONS - PENALTIES

Any employer or taxpayer who knowingly fails to make any return or declaration required by the Ordinance and any employer or taxpayer who refuses to pay the tax, interest, or penalties imposed by the Ordinance, and any person who refuses to permit the Commissioner of Taxation or his agents to examine his books, records and papers, or who knowingly makes any incomplete, false, or fraudulent return, or who attempts to do anything whatsoever to evade the payment of all or part of the tax due under the Ordinance, and any person violating the confidentiality requirements of Regulation 6 - 4 is guilty of a misdemeanor of the first degree.

The failure of any employer or taxpayer to receive or procure a return, a declaration, or other form(s) is not a defense to the crimes established in this Regulation.

The Commissioner of Taxation and his agents shall carry proper identification, which shall be subject to examination by any person whose records are sought to be examined.

The penalties provided in this section are in addition to and not exclusive of the penalties provided by all pertinent criminal statutes of the State of Ohio and to the civil remedies provided in the Ordinance.