

**BURRIS, APPELLANT, v. TRACY, TAX COMM., APPELLEE.**

**[Cite as *Burris v. Tracy*, 1996-Ohio-444.]**

*Taxation—Sales tax—Personal liability for sales tax, late filing charges, penalties, and interest owed by corporation imposed upon employee responsible for filing returns and making payments—R.C. 5739.33, applied.*

(No. 95-1177—Submitted April 30, 1996—Decided June 19, 1996.)

APPEAL from the Board of Tax Appeals, No. 94-K-227.

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{¶ 1} The Tax Commissioner, appellee, assessed Edward L. Burris, appellant, personally as a responsible party of A&M Maintenance Supply, Inc., for sales tax, late filing charges, penalties, and interest under R.C. 5739.33.

{¶ 2} On appeal, the Board of Tax Appeals (“BTA”) affirmed the commissioner’s order. It ruled that the additional charges, penalties, and interest were statutory consequences of A&M’s failure to remit sales tax to the state. Thus, it found Burris liable for these amounts.

{¶ 3} The cause is now before this court upon an appeal as of right.

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*Ricketts & Onda Co., L.P.A., and Robert J. Onda; Hamilton, Kramer, Myers & Cheek and Kevin R. Nose*, for appellant.

*Betty D. Montgomery*, Attorney General, and *Thelma T. Price*, Assistant Attorney General, for appellee.

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SUPREME COURT OF OHIO

*Per Curiam.*

{¶ 4} Burris admits liability for the unpaid taxes, but challenges the late filing charges, penalties, and interest. We affirm the decision of the BTA under *Soltesiz v. Tracy* (1996), 75 Ohio St.3d 477, 663 N.E.2d 1273.

*Decision affirmed.*

MOYER, C.J., DOUGLAS, RESNICK, F.E. SWEENEY, COOK and STRATTON, JJ.,  
concur.

PFEIFER, J., dissents.

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