



Ohio Revised Code

Section 3734.908 Dissolution, termination, or bankruptcy does not discharge personal liability.

Effective: July 1, 1994

Legislation: Senate Bill 74 - 120th General Assembly

If any corporation, limited liability company, or business trust required to file returns pursuant to section 3734.904 of the Revised Code fails to remit to the state any fee due under sections 3734.90 to 3734.9014 of the Revised Code, any of its employees having control or supervision of or charged with the responsibility of filing returns and making payments, and any of its officers, members, managers, trustees, or other persons who are responsible for the execution of the corporation's, limited liability company's, or business trust's fiscal responsibilities, is personally liable for the failure to remit the fee. The dissolution, termination, or bankruptcy of the corporation, limited liability company, or business trust does not discharge a responsible person's liability for the corporation's, limited liability company's, or business trust's failure to remit the fee due. The tax commissioner may assess a responsible person under section 3734.907 of the Revised Code.
