



## Ohio Revised Code

### Section 3780.24 Tax administration and enforcement.

Effective: December 7, 2023

Legislation: ENACTEDBYINITIATIVEPETITION,NOVEMBER7,2023

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Tax administration and enforcement.

The tax commissioner shall administer and enforce sections 3780.22 through 3780.23 of this chapter. In addition to any other powers conferred upon the tax commissioner by law, the tax commissioner may:

(A) Prescribe all forms that are required to be filed under sections 3780.22 through 3780.23 of this chapter ;

(B) Adopt rules that are necessary and proper to carry out section 3780.22 through 3780.23 of this chapter ; and

(C) Appoint professional, technical, and clerical employees as are necessary to carry out the tax commissioner's duties under sections 3780.22 through 3780.23 of this chapter.

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