



## Ohio Revised Code

### Section 4141.27 Proceeding against employer who fails to comply.

Effective: July 1, 2000

Legislation: House Bill 471 - 123rd General Assembly

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If the director of job and family services finds that any person, firm, corporation, or association is, or has been, an employer subject to this chapter, which determination of liability has become final pursuant to the provisions of section 4141.26 of the Revised Code, and has failed to comply with such sections, the director shall determine the period during which the person, firm, corporation or association was such an employer, which finding and determination is for all purposes of such sections prima-facie evidence thereof. The director shall forthwith give notice of said action to the employer who shall immediately thereafter furnish the director with a payroll covering the period included in said finding, and shall forthwith pay the amount of contribution determined and fixed by the director.

If said employer fails to furnish such payroll and pay the contribution for such period within ten days after receiving such notice, the director shall then determine the amount of contribution due from said employer for the period the director found the employer to be subject to this chapter, including interest, and shall notify said employer of the amount thereof and shall order it to be paid. If said amount is not paid within ten days after receiving notice, the director shall certify that finding relative to such employer to the attorney general, who shall forthwith institute a civil action against such employer in the name of the state for the collection of such contribution and interest. In such action it is sufficient for the plaintiff to set forth a copy of such finding as certified by the director to the attorney general and to state that there is due to plaintiff on account of such finding a specified sum which plaintiff claims with interest. A certified copy of such finding of the amount of contribution due shall be attached to the petition and is prima-facie evidence of the truth of the facts therein contained. The answer or demurrer to such petition shall be filed within ten days, the reply or demurrer to the answer within twenty days, and the demurrer to the reply within thirty days after the return day of the summons or service by publication. All motions and demurrers shall be submitted to the court within ten days after they are filed. As soon as the issues are made up in any such case, it shall be placed at the head of the trial docket and shall be first in order of trial.

Unless said employer before the filing of the petition executes a bond to the state, in double the



amount so found and ordered paid by the director, with sureties to the approval of the director, conditioned that the employer shall pay any judgment and costs rendered against the employer for said contribution, the court at the time of the filing of the petition, without notice, may at the request of the director appoint a receiver for the property and business of such employer in this state, with all the powers of receivers in other cases, who shall take charge of all said property and assets of the defendant and administer them under the orders of the court.

If upon the final hearing of said cause it is determined that the defendant previously has been held liable as an employer to pay contributions pursuant to the provisions of section 4141.26 of the Revised Code, which determination has become final in accordance with the provisions of such section and is subject to this chapter, the court shall render judgment against said defendant for the amount of contribution provided to be paid by such employer for such period, with interest and costs, which judgment shall be given the same preference as is allowed by law to judgments rendered for claims for taxes.

If any employer who has complied with this chapter defaults in any payment required to be made by the employer for a period of ten days after notice that such payment is due, the same proceedings may be had as in the case of an employer against whom the director has made a finding as provided in this section.

If the defendant is a nonresident of this state or a foreign corporation doing business in this state, service of summons may be made upon any agent, representative, or foreperson of said defendant, wherever found in the state, or service may be made in any other manner authorized by statute.

The director, for good cause shown, may waive a default in the payment of contributions when said default is less than sixty days' duration.