



Ohio Revised Code

Section 5703.20 Power to require production of books by order or subpoena.

Effective: October 4, 1996

Legislation: House Bill 495 - 121st General Assembly

The tax commissioner may require, by order or subpoena served on any company, firm, corporation, person, association, partnership, limited liability company, or public utility in the same manner that a summons is served in a civil action in the court of common pleas, the production within this state, at the time and place the commissioner designates, of any books, accounts, papers, or records kept by that company, firm, corporation, person, association, partnership, limited liability company, or public utility in any office or place within or without the state, or verified copies in lieu of the books, accounts, papers, or records if the commissioner so orders, so that an examination of the books, accounts, papers, or records may be made by the commissioner.

No such company, firm, corporation, person, association, partnership, limited liability company, or public utility shall fail to comply with any order or subpoena issued pursuant to this section; for each day it so fails, it shall pay into the state treasury a sum of not less than fifty nor more than five hundred dollars.
