



Ohio Revised Code

Section 5703.90 Assessments for the unpaid taxes.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

If any tax administered by the tax commissioner remains unpaid after the date the tax is due, the commissioner may issue an assessment for the unpaid tax, and for any related penalties and interest, against any person liable for the amount due, including, but not limited to, a person that is jointly and severally liable for the amount under Chapter 5726. or 5751. of the Revised Code, a partner liable for the tax liability of a partnership, a director liable for the tax liability of a dissolved corporation, or any other person liable for the tax liability of another person under the Revised Code. The commissioner shall issue the assessment in accordance with any other provision of the Revised Code applicable to assessments for the tax for which the person to be assessed is liable.
