



## Ohio Revised Code

### Section 5725.07 Assessments by tax commissioner.

Effective: January 1, 1983

Legislation: House Bill 694 - 114th General Assembly

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Upon receiving the report required from a financial institution by section 5725.02 of the Revised Code, the tax commissioner shall ascertain and assess the amount of taxable deposits of such institution in each county in which the institution maintained an office for the receipt of deposits. Such amounts shall be assessed in the name of such financial institution except that the amounts of the taxable deposits wholly withdrawn from each such institution within the times mentioned in section 5725.02 of the Revised Code, and separately set forth in such report, shall be subtracted from the amount of taxable deposits so assessed, and separately assessed in the names of such respective depositors.

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