



Ohio Revised Code

Section 5725.23 Action to recover delinquent taxes.

Effective: July 1, 1985

Legislation: House Bill 201 - 116th General Assembly

Taxes, interest, and penalties may be recovered from a delinquent domestic insurance company or person in an action brought in the name of the state in the court of common pleas of Franklin county or any county in which such company or person has an office or place of business, and such court shall have jurisdiction of such action regardless of the amount involved. The attorney general, on request of the superintendent of insurance or tax commissioner, shall institute such action in the court of common pleas of Franklin county or any other county the superintendent or commissioner directs. In any such action, it shall be sufficient to allege that the tax, interest, and penalty sought to be recovered stand charged on the tax list of domestic insurance company franchise taxes or intangible property taxes in the office of the treasurer of state and have been unpaid for a period of forty-five days after having been placed thereon. Sums recovered in any such action shall be paid into the state treasury and distributed as provided in section 5725.24 of the Revised Code.
