



Ohio Revised Code

Section 5727.27 Company to keep records - inspection of records.

Effective: June 15, 2000

Legislation: House Bill 640 - 123rd General Assembly

Every natural gas company or combined company liable for the tax imposed by section 5727.24 of the Revised Code shall keep complete and accurate records as prescribed by the tax commissioner. The records shall be preserved for four years after the return for the tax to which the records pertain is due or filed, whichever is later. The natural gas company or combined company shall make the records available for inspection by the commissioner or the commissioner's agent, on the request of the commissioner or agent.
