



Ohio Revised Code

Section 5731.38 Statute of limitations.

Effective: [March 20, 1972](#)

Legislation: [Senate Bill 186 - 109th General Assembly](#)

No liability for the payment of taxes levied under Chapter 5731. of the Revised Code, including all interest and penalties thereon, may be determined as to the return required to be filed under section 5731.21 of the Revised Code, subsequent to three years after such return is filed, and as to the return required to be filed under section 5731.24 of the Revised Code, subsequent to three years after such return is filed. Any lien in realty created under Chapter 5731. of the Revised Code shall become void upon the expiration of ten years after the date of decedent's death.

In the event there is litigation pending at the expiration of such three-year period for the determination or collection of any such tax, including interest or penalties thereon, the liability for the payment thereof continues until the expiration of one year after final determination of such litigation.
