



Ohio Revised Code

Section 5743.34 Assessment on failure to pay use tax.

Effective: June 30, 2006

Legislation: House Bill 530 - 126th General Assembly

If any person required to pay the tax levied under section 5743.32, 5743.321, 5743.323, or 5743.324 of the Revised Code, fails to make remittance, the tax commissioner may issue an assessment against that person based on any information in the commissioner's possession.

Sections 5743.081 and 5743.082 of the Revised Code relating to the assessments or findings, appeals from assessments or findings, the effect of assessments or findings before or after hearing and before or after filing the same in the office of the clerk of the court of common pleas, and all sections relating to the procedure, authority, duties, liabilities, powers, and privileges of the person assessed, the commissioner, the clerk, and all other public officials, shall be applicable to assessments made pursuant to this section.
