



## Ohio Revised Code

### Section 5743.35 Failure to make return or pay applicable taxes.

Effective: June 30, 2006

Legislation: House Bill 530 - 126th General Assembly

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No person required by section 5743.33 of the Revised Code to file a return with the tax commissioner shall fail to make such return, or fail to pay the applicable taxes levied under section 5743.32, 5743.321, 5743.323, or 5743.324 of the Revised Code, or fail to pay any lawful assessment issued by the commissioner.

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