

AUTHENTICATED, OHIO LEGISLATIVE SERVICE COMMISSION DOCUMENT #257995

Ohio Revised Code

Section 5502.46 Revocation due to fraud - taxes and penalties.

Effective: October 29, 1995 Legislation: Senate Bill 162 - 121st General Assembly

Whenever a civil defense certificate is revoked because it was obtained by fraud or misrepresentation, all taxes that would have been payable had no certificate been issued shall be assessed with maximum penalties prescribed by the law applicable thereto.