

AUTHENTICATED, OHIO LEGISLATIVE SERVICE COMMISSION DOCUMENT #228148

Ohio Revised Code

Section 5719.042 Successful contractors to submit sworn statement of no tax liability.

Effective: September 8, 2016 Legislation: House Bill 166 - 131st General Assembly

After the award by a taxing district of any contract let by competitive bid and prior to the time the contract is entered into, the person making a bid shall submit to the district's fiscal officer a statement affirmed under oath that the person with whom the contract is to be made was not charged at the time the bid was submitted with any delinquent personal property taxes on the general tax list of personal property of any county in which the taxing district has territory or that such person was charged with delinquent personal property taxes on any such tax list, in which case the statement shall also set forth the amount of such due and unpaid delinquent taxes and any due and unpaid penalties and interest thereon.

If the statement indicates that the taxpayer was charged with any such taxes, all of the following apply:

(A) The fiscal officer shall transmit a copy of the statement to the county treasurer within thirty days of the date it is submitted.

(B) A copy of that statement shall be incorporated into the contract.

(C) No payment shall be made with respect to any contract to which this section applies unless that statement has been incorporated as required under division (B) of this section.