



Ohio Revised Code

Section 5728.16 Personal liability.

Effective: October 3, 2023

Legislation: House Bill 33 - 135th General Assembly

(A)(1) If any person, regardless of organizational form, required to file reports and remit taxes imposed under this chapter fails for any reason to file such reports or remit such taxes, any employees of the person having control or supervision of, or charged with the responsibility of, filing reports and making payments, or any officers or trustees of the person responsible for the execution of the person's fiscal responsibilities, shall be personally liable for the failure.

(2) The dissolution, termination, or bankruptcy of a person shall not discharge a responsible officer's, shareholder's, member's, manager's, employee's, or trustee's liability for failure of the person to file reports or remit taxes. The sum due for the liability may be collected by assessment as provided in section 5728.10 of the Revised Code.

(B) If more than one individual is personally liable under this section for the unpaid tax of a person, then the liability of all such individuals shall be joint and several.
