Ohio Administrative Code

Rule 5703-43-07 Assessments.

Effective: June 25, 2026

The procedures prescribed by sections 5739.13 to 5739.16 of the Revised Code, including those governing the imposition of penalties and interest, apply to assessments for the tax levied under section 3796.40 of the Revised Code and the tax levied by section 3780.22 of the Revised Code as that section existed prior to its repeal by Am. Sub. S.B. 56 of the 136th General Assembly.