Ohio Revised Code
Section 113.08 Payment and procedures for payment to treasurer.
Effective: July 1, 1985
Legislation: House Bill 201 - 116th General Assembly

Except as otherwise provided by law, every state officer, employee, and agent shall, at the times and in the manner prescribed by rule of the treasurer of state, pay to the treasurer of state all money, checks, and drafts received for the state, or for the use of the officer, employee, or agent, from taxes, assessments, licenses, premiums, fees, penalties, fines, costs, sales, rentals, or otherwise. The rules shall include procedures for dealing with checks not accepted for deposit by a financial institution and procedures for making deposits into the custodial funds of the treasurer of state. The payer shall specify the amount being paid, the fund to which the amount is to be credited, and any other information required by the treasurer of state. The treasurer of state shall file and preserve the record of payment.

If a state officer, employee, or agent fails to pay to the treasurer of state, at the times and in the manner prescribed by rule of the treasurer of state, any money, checks, or drafts received for the state, or for the use of the officer, employee, or agent, from taxes, assessments, licenses, premiums, fees, penalties, fines, costs, sales, rentals, or otherwise, the treasurer of state shall immediately inform the attorney general thereof, who shall prosecute the proper action against the officer, employee, or agent and his sureties, but if the treasurer of state is satisfied that the default is the result of unavoidable accident, he may delay informing the attorney general for such time, not to exceed sixty days, as he considers reasonable. If the officer in default is the attorney general, the treasurer of state shall notify the governor thereof, who shall cause such measures to be taken, by suit or otherwise, as he considers appropriate.