



Ohio Revised Code

Section 128.451 [Former R.C. 128.45, amended and renumbered by H.B. 33, 135th General Assembly, effective 10/3/2023] Preservation and inspection of records.

Effective: October 3, 2023

Legislation: House Bill 33 - 135th General Assembly

Records, invoices, and documents required to be kept under section 128.45 of the Revised Code shall be open during business hours to the inspection of the tax commissioner. They shall be preserved for a period of four years unless the tax commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept longer.
