



Ohio Revised Code

Section 131.021 Certification of pending nonfinal tax liability to attorney general.

Effective: May 6, 2005

Legislation: House Bill 16 - 126th General Assembly

(A) As used in this section, "tax" means all taxes and fees, including any penalties, additional charges, and interest charges, administered by the tax commissioner. "Tax" excludes any taxes and fees that are paid to a county auditor or treasurer.

(B) Any pending tax liability that the commissioner determines is owed to the state, but that is not final, may be certified to the attorney general pursuant to, and for purposes of, section 131.02 of the Revised Code if a party who may owe the tax liability has filed for bankruptcy and the tax liability is a prepetition bankruptcy debt. Nothing in this section and section 131.02 of the Revised Code shall make final, or alter the procedures and processes the party must follow to appeal, a tax liability that is pending appeal. The commissioner shall notify the attorney general of any adjustments made to a pending tax liability certified under section 131.02 of the Revised Code to reflect the final tax liability.
