



Ohio Revised Code

Section 3780.24 Tax administration and enforcement.

Effective: September 30, 2025

Legislation: House Bill 96

Tax administration and enforcement.

The tax commissioner shall administer and enforce section 3780.22 of the Revised Code. In addition to any other powers conferred upon the tax commissioner by law, the tax commissioner may:

- (A) Prescribe all forms that are required to be filed under section 3780.22 of the Revised Code;
 - (B) Adopt rules that are necessary and proper to carry out section 3780.22 of the Revised Code; and
 - (C) Appoint professional, technical, and clerical employees as are necessary to carry out the tax commissioner's duties under section 3780.22 of the Revised Code.
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