



Ohio Revised Code

Section 5703.17 Appointment and powers of agent, tax auditor agent, or tax auditor agent manager.

Effective: July 1, 2007

Legislation: House Bill 187 - 126th General Assembly

(A) In making an investigation as to any company, firm, corporation, person, association, partnership, or public utility subject to the laws that the tax commissioner is required to administer, the commissioner may appoint by an order in writing an agent, a tax auditor agent, or a tax auditor agent manager, whose duties shall be prescribed in the order.

In the discharge of such an agent's duties, the agent shall have every power of an inquisitorial nature granted by law to the commissioner and the same powers as a notary public as to the taking of depositions. All powers given by law to a notary public relative to depositions are hereby given to such an agent.

(B) No person shall be appointed as a tax auditor agent or a tax auditor agent manager, unless that person meets one of the following requirements:

(1) The person holds from an accredited college or university a baccalaureate or higher degree in accounting, business, business administration, public administration, management, or other business-related field that is acceptable to the tax commissioner, a doctoral degree in law, a bachelor of laws degree, or a master of laws degree in taxation.

(2) The person possesses a current certified public accountant, certified managerial accountant, or certified internal auditor certificate; a professional tax designation issued by the institute for professionals in taxation or the international association of assessing officers; or a designation as an enrolled agent of the Internal Revenue Service.

(3) The person has accounting, auditing, or taxation experience as defined in the classification specifications for the positions of tax auditor agent or tax auditor agent manager established by the director of administrative services pursuant to division (A)(1) of section 124.14 of the Revised Code.



(4) The person has experience as a tax commissioner agent, tax auditor agent, or supervisor of tax agents that is acceptable to the department of taxation.
