



Ohio Revised Code

Section 5703.18 Procedural powers of commissioner and agents.

Effective: October 11, 1976

Legislation: House Bill 920 - 111th General Assembly

The tax commissioner and every agent provided for in section 5703.17 of the Revised Code may, for the purposes of the laws relating to taxation, administer oaths, certify to official acts, issue subpoenas, compel the attendance of witnesses, and the production of books, accounts, papers, records, documents, and testimony.
