



Ohio Revised Code

Section 5703.28 Contempt proceedings for disobedience.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

In case of disobedience by any person to an order or subpoena of the department of taxation, or on the refusal of a witness to testify to any matter regarding which he is lawfully interrogated before the department, the court of common pleas of the county in which such person resides, or a judge thereof, on application of the department, shall compel obedience by attachment proceedings as for contempt in the case of disobedience of a subpoena issued from such court or a refusal to testify therein.
