



Ohio Revised Code

Section 5703.29 Fees of officers and witnesses.

Effective: July 1, 2009

Legislation: House Bill 525 - 127th General Assembly

Each officer who serves a summons or subpoena shall receive the same fees as a sheriff, and each witness who appears before the department of taxation by its order shall receive for the witness's attendance the fees and mileage provided for under section 119.094 of the Revised Code, which shall be audited and paid by the state in the same manner as other expenses, upon the presentation of proper vouchers approved by the department. A witness subpoenaed at the instance of parties other than the department shall not be entitled to compensation from the state for attendance or travel unless the department certifies that the testimony of the witness was material to the matter investigated.
