



Ohio Revised Code

Section 5709.201 Continuation of certificates.

Effective: [March 27, 2020](#)

Legislation: [House Bill 197 - 133rd General Assembly](#)

(A) Except as provided in divisions (C)(4)(a) and (c) of section 5709.22 and division (F) of section 5709.25 of the Revised Code, a certificate issued under section 5709.21, 5709.31, 5709.46, or 6111.31 of the Revised Code that was valid and in effect on June 26, 2003, shall continue in effect subject to the law as it existed before that date. Division (C)(4)(b) of section 5709.22 of the Revised Code does not apply to any certificate issued by the tax commissioner before July 1, 2003.

(B) Any applications pending on June 26, 2003, for which a certificate had not been issued on or before that date under section 6111.31 of the Revised Code shall be transferred to the tax commissioner for further administering. Sections 5709.20 to 5709.27 of the Revised Code apply to such pending applications, excluding the requirement of section 5709.212 of the Revised Code that applicants must pay the fee.

(C) For applications pending on June 26, 2003, division (D) of section 5709.25 of the Revised Code allowing the commissioner to assess any additional tax notwithstanding any other time limitations imposed by law on the denied portion of the applicant's claim applies only to tax periods that would otherwise be open to assessment on that date.
