



Ohio Revised Code

Section 5715.31 Power of tax commissioner to compel obedience to orders.

Effective: September 27, 1983

Legislation: House Bill 260 - 115th General Assembly

To enforce his rules, orders, and instructions and compel the observance and use of the forms prescribed by him, the tax commissioner may institute or cause to be instituted any civil or criminal proceedings provided by law as a punishment for the failure to obey any lawful requirement or order made by the commissioner or as a means of preventing the violation or disobedience of such orders or compelling their enforcement. All such provisions of law shall be deemed to apply to the enforcement of the rules, orders, and instructions of the commissioner prescribed or issued under section 5715.29 of the Revised Code.
