



## Ohio Revised Code

### Section 5725.16 Certificate of assessment of dealers in intangibles; collection of taxes.

Effective: September 10, 2012

Legislation: House Bill 510, House Bill 487 - 129th General Assembly

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On or before the first Monday of May, annually for return years prior to 2014, the tax commissioner shall certify to the treasurer of state the assessment of the shares or property representing capital, or apportionment of either, of each dealer in intangibles doing business in the state, showing separately the amount representing capital employed in each county.

The treasurer of state shall place the amounts certified on the intangible property tax list in the treasurer of state's office in the names of the dealers represented by those certificates.

The commissioner shall collect, on behalf of the treasurer, the taxes due on the assessments certified pursuant to this section, together with any applicable penalties or interest, in the manner prescribed by section 5725.22 of the Revised Code. The commissioner shall immediately forward to the treasurer any payments received under this section or section 5719.13 of the Revised Code. The treasurer shall credit all such payments against the appropriate amounts on the intangible property tax list in the treasurer's office.

A dealer in intangibles may claim a refund of any overpayment of the tax levied under division (D) of section 5707.03 of the Revised Code by filing an application for final assessment in accordance with section 5711.26 of the Revised Code.

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*The Legislative Service Commission presents the text of this section as a composite of the section as amended by multiple acts of the General Assembly. This presentation recognizes the principle stated in R.C. 1.52(B) that amendments are to be harmonized if reasonably capable of simultaneous operation.*