



Ohio Revised Code

Section 5726.32 Interest on unpaid taxes.

Effective: March 27, 2013

Legislation: House Bill 510 - 129th General Assembly

If any tax due under this chapter is not paid on or before the date prescribed for its payment, interest shall be assessed, collected, and paid, in the same manner as the tax, upon such unpaid amount at the rate per annum prescribed by section 5703.47 of the Revised Code from the date prescribed for the payment of the tax until the date the tax is paid or the date an assessment is issued under section 5726.20 of the Revised Code, whichever is earlier. Interest so collected shall be considered as revenue arising from the tax imposed by this chapter.
