



Ohio Revised Code

Section 5726.36 Notification of changes in ownership or applicability of chapter.

Effective: March 27, 2013

Legislation: House Bill 510 - 129th General Assembly

(A) A person shall notify the tax commissioner when the person is no longer subject to the tax imposed by this chapter.

(B) If the ownership structure of a financial institution changes such that a person is no longer includable in the annual report of the financial institution, the reporting person for the financial institution shall notify the commissioner of the change when the reporting person files its next annual report or in writing prior to the due date of that report.
