



## Ohio Revised Code

### Section 5727.54 Cancellation of articles of incorporation or certificate of authority for failure to report or pay taxes.

Effective: December 31, 1989

Legislation: Senate Bill 156 - 118th General Assembly

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If a corporation, wherever organized, required by law to file any report or return or to pay any tax or fee as a public utility fails to make such report or return or to pay any such tax or fee for ninety days after the time prescribed by law for making such report or return or paying such tax or fee, the tax commissioner shall certify such fact to the secretary of state. The secretary of state shall thereupon cancel the articles of incorporation of any such public utility which is organized under the laws of this state by appropriate entry upon the margin of the record thereof, or cancel by proper entry the certificate of authority of any such foreign public utility to do business in this state. Thereupon all the powers, privileges, and franchises conferred upon such public utility by such articles of incorporation or by such certificate of authority shall cease, subject to section 1701.88 of the Revised Code. The secretary of state shall immediately notify such domestic or foreign public utility of the action taken by him, and shall also forward for filing a certificate of the action so taken to the county recorder of the county in which the principal place of business of the public utility in this state is located, for which filing no fee shall be charged.

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