



Ohio Revised Code

Section 5735.35 Personal liability for unpaid taxes.

Effective: September 6, 2012

Legislation: House Bill 508 - 129th General Assembly

(A)(1) If any person, regardless of organizational form, required to file reports and to remit taxes imposed under this chapter fails for any reason to file such reports or pay such taxes, any employees of the person having control or supervision of, or charged with the responsibility of, filing reports and making payments, or any officers or trustees of the person responsible for the execution of the person's fiscal responsibilities, are personally liable for the failure.

(2) The dissolution, termination, or bankruptcy of a person shall not discharge a responsible officer's, shareholder's, member's, manager's, employee's, or trustee's liability for failure of the person to file reports or remit taxes. The sum due for the liability may be collected by assessment in the manner provided in sections 5735.12 and 5735.121 of the Revised Code.

(B) If more than one individual is personally liable under this section for the unpaid tax of a person, then the liability of all such individuals shall be joint and several.
