



Ohio Revised Code

Section 5736.07 Revocation of license.

Effective: October 3, 2023

Legislation: House Bill 33

(A) If a taxpayer files a false return, fails to file a return as required by section 5736.04 of the Revised Code, or fails to pay the full amount of tax due with a return, the tax commissioner may revoke the supplier's license issued to the taxpayer under section 5736.06 of the Revised Code by notifying the taxpayer in writing of such revocation in the manner provided in section 5703.37 of the Revised Code.

(B) Upon the request of a person that is no longer subject to the tax imposed by this chapter, the tax commissioner may cancel the supplier's license issued to the person under section 5736.06 of the Revised Code. The cancellation shall become effective at the time determined by the commissioner. No license shall be canceled upon the request of any person unless, prior to the date of cancellation, the person has paid to the state all taxes payable by such person under the laws of the state, together with any interest and penalties.
