

## Ohio Revised Code

Section 5739.26 Tax paid by consumer - prohibition against false certificates.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

No consumer shall refuse to pay the full and exact tax as required by sections 5739.01 to 5739.31, inclusive, of the Revised Code, or refuse to comply with such sections and the rules and regulations of the tax commissioner, or present to the vendor a false certificate indicating that the sale is not subject to the tax.