



Ohio Revised Code

Section 5741.11 Liability of seller for failure to collect and remit tax.

Effective: February 20, 1986

Legislation: House Bill 583 - 116th General Assembly

If any seller who is required or authorized to collect the tax imposed by or pursuant to section 5741.02, 5741.021, 5741.022, or 5741.023 of the Revised Code fails to do so, he shall be liable personally for such amount as he failed to collect. If any seller collects the tax imposed by or pursuant to any such section and fails to remit the same to the state as prescribed, he shall be personally liable for any amount collected which he failed to remit. The tax commissioner may make an assessment against such seller, based upon any information within his possession. The commissioner shall give to the seller written notice of such assessment. Such notice may be served upon the seller personally or by certified mail.
