



Ohio Revised Code

Section 5741.15 Inspection of records by tax commissioner.

Effective: July 1, 1993

Legislation: House Bill 152 - 120th General Assembly

Every seller having nexus with this state and every person receiving the benefit of services in this state or storing, using, or otherwise consuming in this state tangible personal property subject to the tax imposed by or pursuant to section 5741.02, 5741.021, 5741.022, or 5741.023 of the Revised Code shall keep such records, receipts, invoices, bills of lading, asset ledgers, depreciation schedules, transfer journals, and such primary and secondary records and documents in such form as the tax commissioner requires. Such records and other documents shall be open during business hours to the inspection of the commissioner, and shall be preserved for a period of four years, unless the commissioner consents, in writing, to their destruction within such period, or by order requires that they be kept longer. Persons refusing to provide such records and documents for inspection by the tax commissioner are subject to the penalty imposed under section 5703.19 of the Revised Code.
