



Ohio Revised Code

Section 5741.25 Failure to file or make payment.

Effective: June 26, 2003

Legislation: House Bill 95 - 125th General Assembly

If any corporation, limited liability company, or business trust registered or required to be registered under section 5741.17 of the Revised Code and required to file returns and remit tax due to the state under this chapter fails for any reason to make the filing or payment, any of its employees having control or supervision of or charged with the responsibility of filing returns and making payments, or any of its officers, members, managers, or trustees who are responsible for the execution of the corporation's, limited liability company's, or business trust's fiscal responsibilities, shall be personally liable for the failure. The dissolution, termination, or bankruptcy of a corporation, limited liability company, or business trust shall not discharge a responsible officer's, member's, manager's, employee's, or trustee's liability for a failure of the corporation, limited liability company, or business trust to file returns or remit tax due. The sum due for the liability may be collected by assessment in the manner provided in section 5741.11 or 5741.13 of the Revised Code.
