



Ohio Revised Code

Section 5743.09 Issuance of warrant for collection of taxes - preferred claim.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

In addition to all other remedies for the collection of any taxes or fees legally due, the attorney general may issue a warrant directed to the sheriff of any county commanding said sheriff to levy upon and sell the goods and chattels of a delinquent dealer, without exemption, found within his jurisdiction, for the payment of the amount of such delinquency, together with the added penalties, interest, and the cost of executing the warrant, and to return such warrant to the attorney general and to pay him the money collected by virtue thereof within the time therein specified, which shall not be less than twenty nor more than sixty days from the date of the warrant. The sheriff to whom any such warrant is directed shall proceed upon the same in the manner as prescribed by law in respect to executions issued against goods and chattels upon judgments by a court of record, and shall be entitled to the same fees for his services. The claim arising by reason of delinquent cigarette taxes shall be a preferred claim against all of the assets of the dealer, real and personal.
