



Ohio Revised Code

Section 5743.58 Levy against and sale of property of delinquent.

Effective: February 1, 1993

Legislation: House Bill 904 - 119th 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 the sheriff to levy upon and sell the nonexempt goods and chattels of a delinquent distributor found within his jurisdiction, for the payment of the amount of the delinquent taxes or fees, together with the added penalties, interest, and the cost of executing the warrant. The sheriff shall return the warrant to the attorney general and pay him the money collected by virtue of the sale within the time specified in the warrant, which shall not be less than twenty or more than sixty days from the date of the warrant. The sheriff to whom the warrant is directed shall proceed upon the warrant in the manner prescribed by law in respect to executions issued against goods and chattels upon judgments by a court of record, and is entitled to the same fees for his services. The claim arising by reason of delinquent tobacco product taxes are a preferred claim against all of the assets of the distributor, real and personal.
