



Ohio Revised Code

Section 5745.07 Interest on unpaid taxes.

Effective: December 21, 2000

Legislation: Senate Bill 287 - 123rd General Assembly

If the tax required to be paid under this chapter or any portion of that tax is not paid on or before the date prescribed for its payment, interest shall be assessed, collected, and paid, in the same manner as the tax, upon such unpaid amount at the rate per annum prescribed by section 5703.47 of the Revised Code from the date prescribed for its payment until it is paid or until the day an assessment is issued under section 5745.12 of the Revised Code, whichever occurs first.
