



## Ohio Revised Code

### Section 5747.453 Personal liability of employee or beneficiary of, or investor in, a qualifying entity for failure to file report or pay tax.

Effective: [June 14, 2022](#)

Legislation: [Senate Bill 246](#)

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An employee, an owner, or a beneficiary of, or an investor in, a qualifying entity or an electing pass-through entity having control or supervision of, or charged with the responsibility for, filing returns and making payments, or any trustee or other fiduciary, officer, member, or manager of the entity who is responsible for the execution of the entity's fiscal responsibilities, is personally liable for the failure to file any report or to pay any tax due as required by sections 5747.40 to 5747.453 of the Revised Code. The dissolution, termination, or bankruptcy of a qualifying entity or an electing pass-through entity does not discharge a responsible trustee's, fiduciary's, officer's, member's, manager's, employee's, investor's, owner's, or beneficiary's liability for failure of the entity to file any report or pay any tax due as required by those sections. The sum due for the liability may be collected by assessment in the manner provided in section 5747.13 of the Revised Code.

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