



Ohio Revised Code

Section 5749.10 Assessments for taxes in jeopardy.

Effective: June 30, 2010

Legislation: Senate Bill 165 - 128th General Assembly

If the tax commissioner finds that a taxpayer, liable for tax under this chapter or for any amount due under section 1509.50 of the Revised Code is about to depart from the state, or remove the taxpayer's property therefrom, or conceal the taxpayer's person or property, or do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect such tax or other amount due unless such proceedings are brought without delay, or if the commissioner believes that the collection of the tax or amount due from any taxpayer will be jeopardized by delay, the commissioner shall give notice of such findings to such taxpayer together with the demand for an immediate return and immediate payment of such tax or other amount due, with penalty as provided in section 5749.15 of the Revised Code, whereupon such tax or other amount due shall become immediately due and payable. In such cases the commissioner may immediately file an entry with the clerk of the court of common pleas in the same manner and with the same effect as provided in section 5749.07 of the Revised Code, provided that if such taxpayer, within five days from notice of the assessment, furnishes evidence satisfactory to the commissioner, under the regulations prescribed by the commissioner, that the taxpayer is not in default in making returns or paying any tax prescribed by this chapter or amount due under section 1509.50 of the Revised Code, or that the taxpayer will duly return and pay, or post bond satisfactory to the commissioner conditioned upon payment of the tax or other amount finally determined to be due, then such tax or other amount due shall not be payable prior to the time and manner otherwise fixed for payment under section 5749.07 of the Revised Code, and the person assessed shall be restored the rights granted under such section. Upon satisfaction of the assessment the commissioner shall order the bond cancelled, securities released, and judgment vacated.

Any assessment issued under this section shall bear interest as prescribed under section 5749.07 of the Revised Code.