



## Ohio Revised Code

### Section 5751.014 Joint and several liability.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

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All members of a consolidated elected taxpayer or combined taxpayer group during the tax period or periods for which additional tax, penalty, or interest is owed are jointly and severally liable for such amounts. Although the reporting person will be assessed for the liability, such amounts due may be collected by assessment against any member of the group as provided in section 5703.90 of the Revised Code or pursued against any member of the group when a liability is certified to the attorney general under section 131.02 of the Revised Code.

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