



## Ohio Revised Code

### Section 5751.11 Failure to report or pay - annulment of privilege or franchise.

Effective: June 30, 2005

Legislation: House Bill 66 - 126th General Assembly

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If any person subject to this chapter fails to report or pay the tax as required under this chapter, or fails to pay any penalty imposed under this chapter within ninety days after the time prescribed for payment of the penalty, the attorney general, on the request of the tax commissioner, shall commence an action in quo warranto in the court of appeals of the county in which the person has its principal place of business to forfeit and annul its privileges or franchise within this state. If the court finds that the person is in default for the amount claimed, it shall render judgment revoking the person's privileges or franchise within this state and shall otherwise proceed as provided in Chapter 2733. of the Revised Code.

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