



Ohio Revised Code

Section 113.06 Receiving offices for expedient collection of taxes and fees.

Effective: September 29, 2015

Legislation: House Bill 64 - 131st General Assembly

(A) Subject to the provisions of this section, the treasurer of state may open as many receiving offices as are necessary for the expedient collection of taxes and fees. The treasurer of state or the treasurer of state's deputies may attend at such offices and receive payment of all taxes and fees or, if adequate security protection is afforded all funds involved, the treasurer of state may appoint a financial institution or a cashier thereof as the treasurer of state's agent or deputy for the collection of taxes and fees. The treasurer of state may fix the time and place at which taxes and fees will be received in such receiving offices. Except for financial institutions or cashiers thereof appointed as agents or deputies for the collection of taxes and fees, the treasurer of state may operate receiving offices only in counties exceeding one million in population.

(B) The reasonable and necessary expenses incurred by the treasurer of state in the collection of taxes and fees at such receiving offices may be paid as other expenses of the treasurer of state's office from funds appropriated for such purposes.

(C) The treasurer of state may deposit in any financial institution located at a place of collection any money received in the payment of taxes and fees, as provided in division (A) of this section. A financial institution receiving any such deposits shall deposit with or pledge to the treasurer of state such securities as the treasurer of state considers sufficient to meet the requirements of section 135.18, 135.181, or 135.182 of the Revised Code. The liability of the treasurer of state for any losses of money so collected or deposited shall be the same as provided in section 135.19 of the Revised Code.
