



Ohio Revised Code

Section 3734.909 Limitation on assessment.

Effective: October 29, 1993

Legislation: Senate Bill 165 - 120th General Assembly

Except for assessments against responsible persons under section 3734.908 of the Revised Code, no assessment of the fee imposed by sections 3734.90 to 3734.9014 of the Revised Code shall be made by the tax commissioner more than four years after the date on which the return for the period assessed was due or was filed, whichever date is later. This section does not bar an assessment when any of the following occur:

- (A) The person assessed failed to file a return required by section 3734.904 of the Revised Code;
 - (B) The person assessed knowingly filed a false or fraudulent return;
 - (C) The person assessed and the tax commissioner have waived in writing the time limitation.
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