



Ohio Revised Code

Section 4301.72 Liquor taxes are lien on property of permit holder.

Effective: October 1, 1982

Legislation: House Bill 357 - 114th General Assembly

The taxes imposed by sections 4301.42, 4301.43, 4301.432, and 4305.01 of the Revised Code and the permit fees imposed by Chapter 4303. of the Revised Code shall be a lien upon all property of the taxpayer or permit holder. If the surety on any bond required under Chapters 4301. and 4303. of the Revised Code makes payment of any sums due under any such bond, the surety shall be subrogated to any lien right on all property of the taxpayer or permit holder.
