



Ohio Revised Code

Section 5703.061 Cancellation of debts under \$50.

Effective: September 6, 2012

Legislation: House Bill 508 - 129th General Assembly

Except as otherwise provided in this section, the tax commissioner may cancel a debt owed to the state arising from any tax administered by the commissioner if the total amount of the debt does not exceed fifty dollars and if the debt consists only of unpaid taxes due for a single reporting period and of any penalty, interest, assessment, or other charge arising from such unpaid taxes. The commissioner shall not cancel any debt that has been certified to the attorney general under section 131.02 of the Revised Code or that is subject to an appeal filed with the board of tax appeals.
