



## Ohio Revised Code

### Section 5703.22 Decisions of department.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

---

The department of taxation may conduct any number of investigations contemporaneously through different agents, and may delegate to any such agent the taking of all testimony bearing upon any investigation or hearing. The decision of the department shall be based upon its examination of all testimony and records. The recommendations made by an agent shall be advisory only, and do not preclude the taking of further testimony if the department so orders, or further investigation.

---