



Ohio Revised Code

Section 5703.34 Compulsory testimony - privilege against prosecution.

Effective: January 1, 1990

Legislation: Senate Bill 147 - 118th General Assembly

Whenever a taxpayer or other person refuses, on the basis of his privilege against self-incrimination, to testify or provide other information in an examination or proceeding before the tax commissioner, and the commissioner communicates to the taxpayer or other person an order issued under this section, the taxpayer or other person may not refuse to comply with the order on the basis of his privilege against self-incrimination; but no testimony or other information compelled under the order, or any information directly or indirectly derived from such testimony or other information, may be used against the taxpayer or person in any criminal case, except a prosecution for perjury or falsification of testimony or other information compelled under the order, or for otherwise failing to comply with the order.
