



Ohio Revised Code

Section 5703.52 Problem resolution officers - continuing education - evaluating employees.

Effective: January 1, 1990

Legislation: Senate Bill 147 - 118th General Assembly

(A) The tax commissioner shall appoint one or more problem resolution officers from among the employees of the department of taxation. These officers shall receive and review inquiries and complaints concerning matters that have been pending before the department for an unreasonable length of time or matters to which a taxpayer has been unable to obtain a satisfactory response after several attempts to communicate with the employee of the department assigned to the taxpayer's case or the employee's immediate supervisor.

Matters arising in cases on appeal from a final determination of the commissioner or in cases certified to the attorney general for collection are not reviewable by a problem resolution officer. An action taken by a problem resolution officer is not a final order of the commissioner appealable to the board of tax appeals.

(B) The tax commissioner shall maintain a continuing education program to train employees of the department and to provide them with a current knowledge of state and federal tax laws.

(C) In addition to any other information provided by law, the tax commissioner shall include in the annual report required by section 5703.42 of the Revised Code information about the number and kinds of audits or assessments conducted in the year covered by the report.

(D) The tax commissioner shall not use the amounts of taxes assessed by an employee of the department as the basis of a production quota system for employees or the basis for evaluating an employee's performance.

(E) The tax commissioner shall establish procedures for monitoring the performance of tax agents that include the use of evaluations obtained from taxpayers.
