



## Ohio Revised Code

### Section 5703.91 Failure of corporation to report or pay taxes or fees.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

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(A) If any corporation, wherever organized, that is required by law to file any report or return or to pay any tax or fee as a corporation organized under the laws of the state for profit, or as a foreign corporation for profit doing business in this state or owning or issuing a part or all of its capital or property in this state, fails to file the required report or return or to pay the required tax or fee for ninety days after the time prescribed by law for filing or payment, the tax commissioner shall certify the failure with the secretary of state.

(B) The secretary of state, after receiving certification of a corporation's failure to file a report or return or to pay a tax or fee as described in division (A) of this section, shall do one of the following:

(1) Cancel, by appropriate entry, the articles of incorporation of the corporation upon the margin of the relevant record;

(2) If the corporation is a foreign corporation, cancel, by proper entry, the certificate of authority to do business in this state of the foreign corporation.

Subject to section 1701.88 of the Revised Code, upon cancellation, all the powers, privileges, and franchises conferred on the corporation by articles of incorporation or a certificate of authority shall cease.

(C) The secretary of state, upon canceling articles of incorporation or a certificate of authority pursuant to division (B) of this section, shall immediately notify the affected corporation of the cancellation action and shall forward for filing a certificate of the action to the county recorder of the county in which the corporation's principal place of business in this state is located. No filing fee shall be charged for the filing.



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