



## Ohio Revised Code

### Section 5726.40 Cancellation of authority to to business in Ohio.

Effective: March 27, 2013

Legislation: House Bill 510 - 129th General Assembly

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If a person, wherever organized, doing business in this state or owning or issuing all or part of the entity's capital or property in this state, and required by law to file any report or return or to pay any tax or fee under Title LVII of the Revised Code, fails or neglects to make such report or return or to pay any such tax or fee for ninety days after the time prescribed by law for making such report or return or for paying such tax or fee, the tax commissioner shall certify such fact to the secretary of state. The secretary of state shall thereupon cancel the document of creation authorizing the person to do business in this state. Upon such cancellation, all of the powers, privileges, and franchises conferred upon that person by its document of creation shall cease, subject to section 1701.88 of the Revised Code. The secretary of state shall immediately notify the person of the action taken by the secretary, and shall also forward for filing a certificate of the action so taken to the county recorder of the county in which the principal place of business of the person in this state is located. No fee shall be charged for the filing.

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