



## Ohio Revised Code

### Section 5747.14 Imposing jeopardy assessments.

Effective: June 14, 2022

Legislation: Senate Bill 246

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If the tax commissioner finds that an employer, a qualifying entity, an electing pass-through entity, or a taxpayer liable for any tax imposed under section 5733.41, this chapter, or Chapter 5748. of the Revised Code is about to depart from the state, to remove the employer's, qualifying entity's, electing pass-through entity's, or taxpayer's property therefrom, to conceal the employer's, qualifying entity's, electing pass-through entity's, or taxpayer's self or the employer's, qualifying entity's, electing pass-through entity's, or taxpayer's property, or to do any other act tending to prejudice or render wholly or partly ineffectual proceedings to collect such tax, unless such proceedings are brought without delay, or if the commissioner believes that the collection of the amount due from any employer, qualifying entity, electing pass-through entity, or taxpayer will be jeopardized by delay, the commissioner shall give notice of such findings to such employer, qualifying entity, electing pass-through entity, or taxpayer together with the demand for an immediate return and immediate payment of such tax, with an assessment and penalty, if applicable as provided in section 5747.13 of the Revised Code, whereupon such tax shall become immediately due and payable. In such cases the commissioner may immediately file the commissioner's entry with the clerk of the court of common pleas in the same manner and with the same effect as provided in section 5747.13 of the Revised Code, provided that if such employer, qualifying entity, electing pass-through entity, or taxpayer, within five days from notice of the assessment, furnishes evidence satisfactory to the commissioner, under the rules prescribed by the commissioner, that the employer, qualifying entity, electing pass-through entity, or taxpayer is not in default in making returns or paying or collecting any tax prescribed by this chapter or that the employer, qualifying entity, electing pass-through entity, or taxpayer will duly return and pay, or post bond satisfactory to the commissioner conditioned upon payment of the tax finally determined to be due, such tax shall not be payable prior to the time and manner otherwise fixed for payment under section 5747.13 of the Revised Code, and the person assessed shall be restored to the rights granted the person under such section. Upon satisfaction of the assessment the commissioner shall order the bond canceled, securities released, and judgment vacated.