

Ohio Revised Code

Section 5753.09 Administration and enforcement.

Effective: September 10, 2010

Legislation: House Bill 519 - 128th General Assembly

The tax commissioner shall administer and enforce this chapter. In addition to any other powers conferred upon the tax commissioner by law, the tax commissioner may:

- (A) Prescribe all forms that are required to be filed under this chapter;
- (B) Adopt rules that are necessary and proper to carry out this chapter; and
- (C) Appoint professional, technical, and clerical employees as are necessary to carry out the tax commissioner's duties under this chapter.