



Ohio Revised Code

Section 5703.04 Tax commissioner - powers, duties and immunity.

Effective: October 11, 1976

Legislation: House Bill 920 - 111th General Assembly

The tax commissioner shall have the following powers, duties, privileges, and immunities of the department of taxation:

- (A) All powers whatsoever of an inquisitorial nature as provided by law, including, the right to inspect books, accounts, records, and memorandums, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths; provided that the powers referred to in this division of this section shall be exercised by the board of tax appeals or by the tax commissioner only in connection with the performance of the duties respectively assigned to each under sections 5703.01 to 5703.09, 5703.14, and 5703.15 of the Revised Code;
 - (B) Appoint agents and prescribe their powers and duties as provided by section 5703.17 of the Revised Code;
 - (C) Confer and meet with officers of other states and officers of the United States on any matters pertaining to their respective official duties as provided by law;
 - (D) The immunity provided by section 5703.38 of the Revised Code;
 - (E) The rights of action provided by section 5703.39 of the Code;
 - (F) The duties and powers mentioned in section 5703.41 of the Revised Code.
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