



Ohio Revised Code

Section 5727.53 Action to recover taxes.

Effective: October 5, 1999

Legislation: Senate Bill 3 - 123rd General Assembly

The taxes, fees, and penalties provided by this chapter that are remitted to the treasurer of state may be recovered by an action brought in the name of the state in the court of common pleas of Franklin county, or of any county in which such public utility is doing business, or in which the line of any railroad company is located, and such court of common pleas shall have jurisdiction of the action regardless of the amount involved. The attorney general, on request of the tax commissioner, shall institute such action in the court of common pleas of Franklin county or of any of such counties the commissioner directs. In any such action it shall be sufficient to allege that the tax, fee, or penalty sought to be recovered stands charged on the delinquent duplicate of the treasurer of state, and that the same has been unpaid for a period of thirty days after having been placed thereon. Sums recovered in any such action shall be paid into the state treasury in the same manner as the tax.
