



Ohio Revised Code

Section 5733.20 Cancellation of articles of incorporation or certificate of authority for failure to report or pay taxes.

Effective: October 11, 1955

Legislation: House Bill 70 - 101st General Assembly

If a corporation, wherever organized, required by law to file any report or return or to pay any tax or fee as a corporation organized under the laws of the state for profit, or as a foreign corporation for profit doing business in this state or owning or issuing a part or all of its capital or property in this state, 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 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 articles of incorporation of any such corporation which is organized under the laws of this state, by appropriate entry, upon the margin of the record thereof, or cancel by proper entry the certificate of authority of any such foreign corporation to do business in this state. Thereupon all the powers, privileges, and franchises conferred upon such corporation by such articles of incorporation or by such certificate of authority shall cease, subject to section 1701.88 of the Revised Code. The secretary of state shall immediately notify such domestic or foreign corporation of the action taken by him, 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 corporation in this state is located, for which filing no fee shall be charged.
