



Ohio Revised Code

Section 5728.14 Tax commissioner - additional powers.

Effective: December 23, 1986

Legislation: House Bill 428 - 116th General Assembly

In addition to any other powers conferred upon him by law the tax commissioner shall have the following powers:

- (A) To prescribe all forms required to be filed with the treasurer of state or the tax commissioner pursuant to sections 5728.01 to 5728.14 of the Revised Code;
 - (B) To appoint and employ such personnel as may be necessary to carry out the duties imposed upon him by sections 5728.01 to 5728.14 of the Revised Code;
 - (C) To adopt and promulgate such rules pertaining to the levy and collection of the tax imposed by sections 5728.01 to 5728.14 of the Revised Code as he may deem necessary;
 - (D) To release any property from the lien of any fees, taxes, penalties, or interest imposed by sections 5728.01 to 5728.14 of the Revised Code upon application, provided payment be made to the treasurer of state for the full amount of all taxes and penalties due;
 - (E) To extend, for cause shown, the time of filing any return required to be filed by sections 5728.01 to 5728.14 of the Revised Code for such period as he may deem reasonable.
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