

191.11 COLLECTION OF UNPAID TAXES.

(a) All taxes imposed by this Chapter shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Such suit shall be brought within three years after the City income tax was due or the return was filed, whichever is later.

(b) Prosecutions for an offense made punishable under this Chapter shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of the compensation or net profits required to be reported, prosecutions may be commenced within six years after the commission of the offense. Taxes erroneously paid or withheld shall not be refunded unless a claim for refund is made within the time specified in Ohio Revised Code Section 718.12(C). Interest on such refunded amounts shall be allowed to the extent provided in Ohio Revised Code Section 718.12(D). (Ord. 03-46. Passed 8-4-03.)