

4123.37 Failure to pay premiums by amenable employer.

In this section "amenable employer" has the same meaning as "employer" as defined in division (J) of section 4123.32 of the Revised Code.

If the administrator of workers' compensation finds that any person, firm, or private corporation, including any public service corporation, is, or has been at any time after January 1, 1923, an amenable employer and has not complied with section 4123.35 of the Revised Code the administrator shall determine the period during which the person, firm, or corporation was an amenable employer and shall forthwith give notice of the determination to the employer. Within twenty days thereafter the employer shall furnish the bureau with the payroll covering the period included in the determination and, if the employer is an amenable employer at the time of the determination, shall pay a premium security deposit for the eight months next succeeding the date of the determination and shall pay into the state insurance fund the amount of premium applicable to such payroll.

If the employer does not furnish the payroll and pay the applicable premium and premium security deposit within the twenty days, the administrator shall forthwith make an assessment of the premium due from the employer for the period the administrator determined the employer to be an amenable employer including the premium security deposit according to section 4123.32 of the Revised Code if the employer is an amenable employer at the time of the determination, basing the assessment upon the information in the possession of the administrator.

The administrator shall give to the employer assessed written notice of the assessment. The notice shall be mailed to the employer at the employer's residence or usual place of business by certified mail. Unless the employer to whom the notice of assessment is directed files with the bureau within twenty days after receipt thereof, a petition in writing, verified under oath by the employer, or the employer's authorized agent having knowledge of the facts, setting forth with particularity the items of the assessment objected to, together with the reason for the objections, the assessment shall become conclusive and the amount thereof shall be due and payable from the employer so assessed to the state insurance fund. When a petition objecting to an assessment is filed the bureau shall assign a time and place for the hearing of the same and shall notify the petitioner thereof by certified mail. When an employer files a petition the assessment made by the administrator shall become due and payable ten days after notice of the finding made at the hearing has been sent by certified mail to the party assessed. An appeal may be taken from any finding to the court of common pleas of Franklin county upon the execution by the party assessed of a bond to the state in double the amount found due and ordered paid by the bureau conditioned that the party will pay any judgment and costs rendered against it for the premium.

When no petition objecting to an assessment is filed or when a finding is made affirming or modifying an assessment after hearing, a certified copy of the assessment as affirmed or modified may be filed by the administrator in the office of the clerk of the court of common

pleas in any county in which the employer has property or in which the employer has a place of business. The clerk, immediately upon the filing of the assessment, shall enter a judgment for the state against the employer in the amount shown on the assessment. The judgment may be filed by the clerk in a loose leaf book entitled "special judgments for state insurance fund." The judgment shall bear the same rate of interest, have the same effect as other judgments, and be given the same preference allowed by law on other judgments rendered for claims for taxes. An assessment or judgment under this section shall not be a bar to the adjustment of the employer's account upon the employer furnishing the employer's payroll records to the bureau.

The administrator, for good cause shown, may waive a default in the payment of premium where the default is of less than sixty days' duration, and upon payment by the employer of the premium for the period, the employer and the employer's employees are entitled to all of the benefits and immunities provided by this chapter.

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