



Ohio Revised Code Section 128.47 Refunds.

Effective: October 3, 2023

Legislation: House Bill 33

(A) An entity required to collect a wireless 9-1-1 charge under section 128.40 of the Revised Code or the next generation 9-1-1 access fee under section 128.414 or 128.421 of the Revised Code, a subscriber, or a consumer may apply to the tax commissioner for a refund of charges or fees described in division (B) of this section and of any penalties assessed with respect to such charges. The application shall be made on the form prescribed by the tax commissioner. The application shall be made not later than four years after the date of the illegal or erroneous payment of the charge or fee by the subscriber or consumer, unless the entity waives the time limitation under division (A)(3) of section 128.462 of the Revised Code. If the time limitation is waived, the refund application period shall be extended for the same period as the waiver.

(B)(1) If an entity refunds to a subscriber or consumer the full amount of wireless 9-1-1 charges or next generation 9-1-1 access fees that the subscriber or consumer paid illegally or erroneously, and if the entity remitted that amount under section 128.46 of the Revised Code, the tax commissioner shall refund that amount to the entity.

(2) If an entity has illegally or erroneously billed a subscriber or charged a consumer for a wireless 9-1-1 charge or a next generation 9-1-1 access fee, and if the entity has not collected the charge or fee but has remitted that amount under section 128.46 of the Revised Code, the tax commissioner shall refund that amount to the.

(C)(1) The tax commissioner may refund to a subscriber or consumer wireless 9-1-1 charges or next generation 9-1-1 access fees paid illegally or erroneously to an entity only if both of the following apply:

(a) The tax commissioner has not refunded the wireless 9-1-1 charges or fees to the entity.

(b) The entity has not refunded the charges or fees to the subscriber or consumer.



(2) The tax commissioner may require the subscriber or consumer to obtain from the entity a written statement confirming that the entity has not refunded the charges or fees to the subscriber or consumer and that the entity has not filed an application for a refund under this section. The tax commissioner may also require the entity to provide this statement.

(D) On the filing of an application for a refund under this section, the tax commissioner shall determine the amount of refund to which the applicant is entitled. If the amount is not less than that claimed, the commissioner shall certify the determined amount to the director of budget and management and the treasurer of state for payment from the tax refund fund created under section 5703.052 of the Revised Code. If the amount is less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

(E) Refunds granted under this section shall include interest as provided by section 5739.132 of the Revised Code.