



## Ohio Revised Code

### Section 333.06 Application of builder for payment.

Effective: June 30, 2006

Legislation: House Bill 530 - 126th General Assembly

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(A) A person who has entered into an agreement with a board of county commissioners under section 333.02 of the Revised Code shall apply for payment with the county auditor on a form prescribed by the tax commissioner within sixty days after the end of each calendar quarter during which the agreement is in effect. Upon request of the county auditor, the tax commissioner shall provide to the county auditor the applicant's sales or use tax return information or any sales or use tax audit information, including information regarding state refunds of sales or use taxes, that the county auditor needs to determine the amount of the payment that should be made to the applicant.

(B) On receipt of an application for payment under this section and review of the applicant's agreement with the board of county commissioners, the county auditor shall determine the amount of the payment the applicant shall receive as follows:

(1) If the amount of the payment is not less than that claimed on the application, the county auditor shall certify the amount to the county treasurer, who shall make a payment to the applicant from the county sales and use tax revenues returned or distributed to the county under sections 5739.21 and 5741.03 of the Revised Code. Upon request of the board of county commissioners or the tax commissioner, the county auditor shall notify the board or the commissioner, or both, of the amount certified and the date the payment will be made.

(2) If the amount of the payment is less than that claimed on the application, the county auditor shall notify the applicant and provide to the applicant the reasons why the payment is less than that claimed. If the applicant disagrees with the amount of the payment, the applicant may file an appeal with the tax commissioner pursuant to, and within the time prescribed by, section 333.07 of the Revised Code. To assist in reviewing the amount under appeal, the county auditor shall provide to the tax commissioner any information the commissioner requests.

(C) A payment made under this section or under section 333.07 of the Revised Code shall not include interest. The amount of the payment shall be subject to adjustment by the county auditor,



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based on any refunds of the county sales and use tax that were made to the person arising from retail sales at the impact facility, including for calendar quarters in which such sales were made before the calendar quarter for which the person is requesting a payment under this section.