



## Ohio Revised Code Section 3734.905 Refund of fee.

Effective: April 3, 2023

Legislation: House Bill 66 - 134th General Assembly

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(A) The treasurer of state shall refund the fee imposed by section 3734.901 of the Revised Code paid illegally or erroneously, or paid on an illegal or erroneous assessment, or any penalty assessed with respect to such a fee. Applications for refund shall be filed with the tax commissioner on a form prescribed by the commissioner, within four years of the illegal or erroneous payment.

On the filing of the application, the 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 amount to the director of budget and management and treasurer of state for payment from the tax refund fund created by 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.

The certified amount shall include interest calculated at the rate per annum prescribed by section 5703.47 of the Revised Code from the date of overpayment to the date of the commissioner's certification.

(B) When the fee imposed pursuant to section 3734.901 of the Revised Code has been paid on tires that are sold by a retail dealer or wholesale distributor to a motor vehicle manufacturer, or to a wholesale distributor or retail dealer for the purpose of resale outside this state, the seller in this state is entitled to a refund of the amount of the fee actually paid on the tires. To obtain a refund under this division, the seller shall apply to the tax commissioner, shall furnish documentary evidence satisfactory to the commissioner that the price paid by the purchaser did not include the fee, and shall provide the name and address of the purchaser to the commissioner. The seller shall apply on the form prescribed by the commissioner, within four years after the date of the sale. Upon receipt of an application, the commissioner shall determine the amount of any refund due and shall certify that amount to the director of budget and management and the treasurer of state for payment from the tax refund fund created in section 5703.052 of the Revised Code. The certified amount shall include interest calculated at the rate per annum prescribed by section 5703.47 of the Revised Code from the date of overpayment to the date of the commissioner's certification.



(C) If any person entitled to a refund under this section, or section 5703.70 of the Revised Code, is indebted to the state for any tax administered by the tax commissioner, or any charge, penalties, or interest arising from such tax, the amount allowable on the application for refund first shall be applied in satisfaction of the debt.