



Ohio Revised Code

Section 4307.07 Tax refunds - resales outside the state.

Effective: September 6, 2002

Legislation: Senate Bill 200 - 124th General Assembly

When tax has been paid on bottled beverages and such bottled beverages are sold and shipped in interstate or foreign commerce, or transported by either the purchaser or seller out of the state for the purpose of resale outside the state, the seller in this state is entitled to a refund of the actual amount of tax paid, upon condition that the seller furnishes documentary evidence satisfactory to the tax commissioner, which may be from the usual business records of the taxpayer, that the price paid did not include the tax, together with the name and address of the purchaser. The commissioner may adopt rules providing for refund to manufacturers or dealers of the amount of tax paid on such bottled beverage that becomes unfit for sale, or any similar loss that may occur, on proof of such loss. An application shall be filed with the commissioner, on the form prescribed by the commissioner for such purpose, within ninety days from the date such beverages are sold and shipped in interstate or foreign commerce, or from the date that such beverages become unfit for sale or any similar loss occurs.

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.
