



Ohio Revised Code

Section 5703.75 Taxes and refunds under one dollar.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

This section applies to any tax, fee, or charge payable to the state and administered by the tax commissioner, except the tax administered under sections 718.80 to 718.95 of the Revised Code. If the total amount of any such tax, fee, or charge shown to be due on a return, amended return, or notice does not exceed one dollar, the taxpayer or person liable for the tax, fee, or charge shall not be required to remit the amount due. If the total amount of an overpayment of any such tax, fee, or charge does not exceed one dollar, the tax commissioner shall not be required to refund the overpayment.
