



Ohio Revised Code Section 5739.104 Refunds.

Effective: April 3, 2023

Legislation: House Bill 66

The tax commissioner shall refund to a person subject to a tax under section 5739.101 of the Revised Code amounts paid illegally or erroneously or paid on an illegal or erroneous assessment.

Applications for a refund shall be filed with the commissioner, on a form prescribed by the commissioner, within four years from the date of the illegal or erroneous payment, except where the person subject to the tax waives the time limitation under division (C) of section 5739.16 of the Revised Code, in which case the four-year refund limitation shall be extended for the same period of time as the waiver.

On the filing of an application for a refund, 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 treasurer of state for payment from the current resort area excise tax receipts of the municipal corporation or township from which the refund is due. If the amount is less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

If a refund is granted for payment of an illegal or erroneous assessment issued by the commissioner, the refund shall include interest computed at the rate per annum prescribed under section 5703.47 of the Revised Code.
