



Ohio Revised Code

Section 5740.09 Cause of action against seller for over-collection - notice.

Effective: April 29, 2005

Legislation: Senate Bill 218 - 125th General Assembly

(A) No cause of action shall accrue against a seller for over-collection of the taxes levied by section 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, or 5741.023 of the Revised Code until the purchaser has provided written notice of the over-collection to the seller and the seller has had sixty days after the notice was mailed to respond. The notice must contain the information necessary to determine the validity of the request. In no case shall a cause of action accrue against a seller for the over-collection of such taxes if either the purchaser or the seller has filed a refund claim for the over-collection pursuant to section 5739.07 or 5741.10 of the Revised Code.

(B) In connection with a purchaser's request from a seller of over-collected taxes under division (A) of this section, a seller shall be presumed to have a reasonable business practice if, in the collection of the taxes, the seller does both of the following:

(1) Uses either a certified service provider or a certified automated system, including a proprietary system; and

(2) Has remitted to the state all taxes collected, less any deductions or collection allowances provided by section 5739.12 or 5741.12 of the Revised Code.
