



Ohio Revised Code

Section 5741.101 Refund may be applied in satisfaction of debt due state.

Effective: March 29, 2007

Legislation: House Bill 699 - 126th General Assembly

The amount of any refund to be certified to the treasurer of state and the director of budget and management pursuant to section 5741.10 of the Revised Code may be reduced by the amount the person claiming the refund is indebted to the state for any tax or fee administered by the tax commissioner that is paid to the state or to the clerk of courts pursuant to section 4505.06 of the Revised Code, or any charge, penalty, or interest arising from such a tax or fee. If the amount refundable is less than the amount of the debt, it may be applied in partial satisfaction of the debt. If the amount refundable is greater than the amount of the debt, the amount remaining after satisfaction of the debt shall be refunded. If the person has more than one such debt, any debt subject to section 5739.33 or division (G) of section 5747.07 of the Revised Code shall be satisfied first. This section applies only to debts that have become final.
