



## Ohio Revised Code

### Section 5747.12 Applying refund to satisfy debt to state.

Effective: April 7, 2021

Legislation: Senate Bill 10 - 133rd General Assembly

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(A) If a person entitled to a refund under section 5747.11 or 5747.13 of the Revised Code is indebted for any of the following, the amount refundable may be applied in satisfaction of the debt:

(1) To this state for any tax, workers' compensation premium due under section 4123.35 of the Revised Code, or unemployment compensation contribution due under section 4141.25 of the Revised Code;

(2) To the state or a political subdivision for a certified claim under section 131.02 or 131.021 of the Revised Code or a finding for recovery included in a certified report that has been filed with the attorney general pursuant to sections 117.28 and 117.30 of the Revised Code;

(3) For a fee that is paid to the state or to the clerk of courts pursuant to section 4505.06 of the Revised Code;

(4) For any charge, penalty, collection cost, or interest arising from a debt listed in divisions (A)(1) to (3) of this section.

(B) If the amount refundable is less than the amount of the debt owed under division (A) of this section, it may be applied in partial satisfaction of the debt. If the amount refundable is greater than the amount of that debt, the amount remaining after satisfaction of the debt shall be refunded. If the person has more than one debt listed in division (A) of this section, any debt subject to section 5739.33 or division (G) of section 5747.07 of the Revised Code or arising under section 5747.063 or 5747.064 of the Revised Code shall be satisfied first.

(C) Except as provided in section 131.021 of the Revised Code, this section applies only to debts that have become final.

(D) The tax commissioner may charge each respective agency of the state for the commissioner's



cost in applying refunds to debts due to the state and may charge the attorney general for the commissioner's cost in applying refunds to certified claims.

(E) The commissioner may promulgate rules to implement this section. The rules may address, among other things, situations such as those where persons may jointly be entitled to a refund but do not jointly owe a debt or certified claim.

(F) The commissioner may, with the consent of the taxpayer, provide for the crediting, against tax imposed under this chapter or Chapter 5748. of the Revised Code and due for any taxable year, of the amount of any refund due the taxpayer under this chapter or Chapter 5748. of the Revised Code, as appropriate, for a preceding taxable year.