



Ohio Revised Code

Section 5747.121 Collecting child support from refunds.

Effective: March 22, 2001

Legislation: Senate Bill 180 - 123rd General Assembly

(A) In accordance with sections 3123.821 to 3123.823 of the Revised Code, the tax commissioner shall cooperate with the department of job and family services in establishing and then implementing procedures for the collection of overdue child support from refunds of paid state income taxes under this chapter that are payable to obligors. The tax commissioner shall deposit money collected from such refunds into the child support intercept fund.

(B) At the request of the department of job and family services in connection with the collection of overdue child support from a refund of paid state income taxes pursuant to sections 3123.821 to 3123.823 of the Revised Code and division (A) of this section, the tax commissioner shall release to the department the home address and social security number of any obligor whose overdue child support may be collected from a refund of paid state income taxes pursuant to sections 3123.821 to 3123.823 of the Revised Code and division (A) of this section.

(C) In the case of persons filing a joint income tax return, the amount of the refund available for the collection of overdue child support shall be based on the proportion of the refund due to the obligor only. Any obligor's spouse who objects to the amount of the refund to be used for the collection of overdue child support may file a complaint with the tax commissioner within twenty-one days after receiving notice of the collection. The commissioner shall afford a complainant an opportunity to be heard. The burden of proving an error by the commissioner in determining the amount of a refund to be used for the collection of overdue child support shall be on the complainant.

(D) There is hereby created in the state treasury the child support intercept fund, which shall consist of moneys paid into it by the tax commissioner under division (A) of this section. Moneys in the fund shall be disbursed pursuant to vouchers approved by the director of job and family services for use by the division of child support to meet the requirements of section 666 of Title IV-D of the "Social Security Act," 98 Stat. 1306 (1975), 42 U.S.C. 666, as amended, and any rules promulgated under Title IV-D. Moneys appropriated from the fund are not intended to replace other moneys appropriated for this purpose.



(E) As used in this section, "obligor" has the same meaning as in section 3123.82 of the Revised Code.