



Ohio Revised Code

Section 5747.123 Collecting overpaid child support from refunds.

Effective: March 22, 2001

Legislation: Senate Bill 180 - 123rd General Assembly

(A) As used in this section:

(1) "Obligee" and "obligor" have the same meanings as in section 3119.01 of the Revised Code;

(2) "Overpaid child support" has the same meaning as in section 3123.82 of the Revised Code.

(B) 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 implementing procedures for the collection of overpaid child support from refunds of paid state income taxes under this chapter that are payable to obligees. The tax commissioner shall collect the refunds and send the amounts to the department of job and family services for distribution to obligors who made the overpayment.

(C) In the case of persons filing a joint income tax return, the amount of the refund available for the collection of overpaid child support shall be based on the proportion of the refund due the obligee only. An obligee's spouse who objects to the amount of the refund to be used for the collection of overpaid 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 the refund to be used for the collection of overpaid child support shall be on the complainant.
