



Ohio Revised Code

Section 5749.08 Refund of of taxes paid illegally or erroneously or paid on an illegal or erroneous assessment.

Effective: April 3, 2023

Legislation: House Bill 66

The tax commissioner shall refund to taxpayers amounts paid under this chapter or section 1509.50 of the Revised Code that were paid illegally or erroneously or paid on an illegal or erroneous assessment. Applications for refund shall be filed with the commissioner, on the form prescribed by the commissioner, within four years from the date of the illegal or erroneous payment. On the filing of the application, the commissioner shall determine the amount of refund to which the applicant is entitled, plus interest computed in accordance with section 5703.47 of the Revised Code from the date of the payment of an erroneous or illegal assessment until the date the refund is paid. If the amount is not less than that claimed, the commissioner shall certify the amount to the director of budget and management and treasurer of state for payment from the tax refund fund created by section 5703.052 of the Revised Code. If the amount is less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.
