



## Ohio Revised Code

### Section 5749.09 Deducting taxpayer's indebtedness to state from refund.

Effective: July 1, 1985

Legislation: House Bill 201 - 116th General Assembly

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If any person who is entitled to a refund under section 5749.08 of the Revised Code is indebted to the state for any tax, the balance allowable on, the refund application shall be applied in satisfaction of the amount due the state. If the amount refundable is less than the amount due the state, it shall be applied in partial satisfaction of the amount due the state.

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