



Ohio Administrative Code Rule 5703-43-06 Refunds.

Effective: June 25, 2026

For purposes of the administration of the tax levied under section 3796.40 of the Revised Code or the tax levied by section 3780.22 of the Revised Code as that section existed prior to its repeal by Am. Sub. S.B. 56 of the 136th General Assembly, the following applies:

- (A) The text of section 5739.07 of the Revised Code is hereby incorporated herein except that wherever the term "this chapter" appears in that section substitute "Chapter 3796. of the Revised Code", and wherever the term "5739.132 of the Revised Code" appears in that section substitute "rule 5703-43-08 of the Administrative Code".
- (B) The text of section 5739.072 of the Revised Code is hereby incorporated herein except that wherever the term "section 5739.33" appears in that section substitute "paragraph (C) of rule 5703-43-08 of the Administrative Code".
- (C)
 - (1) An application for refund of the tax levied by section 3796.40 of the Revised Code or the tax levied by section 3780.22 of the Revised Code as that section existed prior to its repeal by Am. Sub. S.B. 56 of the 136th General Assembly, illegally or erroneously paid will be made on a form prescribed by the commissioner and filed with the department of taxation in accordance with instructions thereon. The application may be filed by a taxpayer, consumer, or by a tax representative. The application will state the basis for the refund, i.e. , why the payment of tax was illegal or erroneous.
 - (2) The department will deny applications if the refund application form is incomplete and a complete listing of every invoice included in the refund application is not provided. If the refund application includes twenty-five or more invoices, the listing will be provided in an electronic spreadsheet.
 - (3) An application filed by a taxpayer or tax representative will show that the tax was remitted to the state. The taxpayer or tax representative will submit one original, fully-completed refund application form and one set of the following supporting documentation:
 - (a) Copies of original invoices or similar documents.
 - (b) Copies of credit memos, a statement from the consumer, signed by the consumer with specified amounts, agreeing to await reimbursement of the tax until final determination of the refund claim, or some other proof that the accounts receivable was adjusted for the tax or account activity.
 - (c) A spreadsheet provided electronically for all claims containing twenty-five or more invoices. The spreadsheet will be provided in a compatible format,



5703-43-06

2

needs to list every invoice separately, and the total should equal the amount requested on the refund application.

- (d) If the claim is due to an amended return, proof need be provided of the original and amended figures for the period or periods claimed on the refund application. The proof may consist of sales journals, cash register receipts, summary reports or any other document used to prepare the tax return.
 - (e) Copies of accrual sheets for the periods referenced on the refund application if tax was erroneously accrued on purchases.
- (4) An application filed by a consumer will show that the consumer paid the tax to the taxpayer. The application will also show that the consumer first requested a refund of the tax from the taxpayer and the taxpayer denied the request. The consumer will provide one original, fully-completed refund application form and one set of the following supporting documentation:
- (a) Copies of original invoices or similar documents.
 - (b) Copies of canceled checks or some other proof that the invoices were paid in full, including the tax.
 - (c) A spreadsheet provided electronically for all claims containing twenty-five or more invoices. The spreadsheet will be provided in a compatible format, needs to list every invoice separately, and the total should equal the amount requested on the refund application.
 - (d) The reason why the payment of the tax was illegal or erroneous. If the consumer is claiming a use-based exemption, the consumer will supply a detailed description of how the marijuana was used. References to the Revised Code or legal opinions, alone, are insufficient to substantiate a refund request.
- (5) An application for refund of adult-use marijuanatax needs to be filed within the period specified by paragraph (A) of this rule. Tax is paid on the date it is remitted to the state and not on the date it is collected by a taxpayer from a consumer.

(D)

- (1) A consumer seeking refund of over-collected adult-use marijuanatax need first request a refund from the taxpayer that collected the tax in question. A request for refund from a taxpayer is not an application for refund to the commissioner.



5703-43-06

3

- (2) If a taxpayer denies a consumer's refund request, the adult use consumer may file an application for refund with the commissioner pursuant to paragraph (C)(4) of this rule. Requesting a refund directly from the commissioner is the consumer's sole remedy to claim a refund of the tax. Any such application needs to be filed with the commissioner within the time prescribed in paragraph (C)(5) of this rule.
- (E) Any refund amount that is determined to be due a taxpayer based on an application for refund of adult-use marijuana tax will first be applied to any outstanding indebtedness of that taxpayer pursuant to paragraph (B) of this rule or in accordance with section 5703.77 of the Revised Code. Any amount remaining after the satisfaction of such outstanding indebtedness will be paid to the taxpayer.