



Ohio Revised Code

Section 131.025 Participation in federal treasury offset program.

Effective: September 30, 2021

Legislation: House Bill 110

The attorney general shall enter into an agreement with the United States secretary of the treasury to participate in the federal treasury offset program for the collection of the following debts certified to the attorney general pursuant to section 131.02 of the Revised Code:

- (A) State income tax obligations pursuant to 26 U.S.C. 6402(e);
- (B) Covered unemployment compensation debts pursuant to 26 U.S.C. 6402(f).

For the purpose of this section, "state income tax" includes taxes levied pursuant to Chapter 718. of the Revised Code to the extent that such taxes qualify for the federal treasury offset program under 26 U.S.C. 6402(e). Notwithstanding section 718.01 of the Revised Code, for the sole purpose of meeting the requirements of the federal treasury offset program, the attorney general is the tax administrator, as defined in that section, respecting delinquencies arising from taxes levied pursuant to Chapter 718. of the Revised Code once delinquency is certified to the attorney general for collection under section 131.02 of the Revised Code.
